



TAHOE FOREST HOSPITAL DISTRICT

2023-06-27 Special Meeting of the Board of Directors

Tuesday, June 27, 2023 at 3:00 p.m.

Tahoe Forest Hospital - Eskridge Conference Room

10121 Pine Avenue, Truckee, CA 96161



Meeting Book - 2023-06-27 Special Meeting of the Board of Directors

Special Meeting

AGENDA

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SPECIAL MEETING OF THE BOARD OF DIRECTORS

AGENDA

Tuesday, June 27, 2023 at 3:00 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 2024 Budget** ♦ATTACHMENT
Board of Directors will review and consider approval of the Fiscal Year 2024 Budget.
 - 4.2. **TFHD 3 Year Capital Plan – FY2025-2027** ♦ATTACHMENT
Board of Directors will review and consider approval of the FY2025-2027 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 July 27, 2023 at Tahoe Forest Hospital, 10121 Pine Avenue, Truckee, CA, 96161. A copy of the board meeting agenda is posted on the District’s web site (www.tfhd.com) at least 72 hours prior to the meeting or 24 hours prior to a Special Board Meeting. 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 2024**

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**Tahoe Forest Hospital District
 Operating & Capital Budget, and Ratio Analysis & Financial Forecasts
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**Tahoe Forest Hospital District
Operating and Capital Budget, and Financial Forecasts
Fiscal Year 2023-2024**

Executive Summary

**THE FY 2024 OPERATING AND CAPITAL BUDGET IS DIRECTLY LINKED TO OUR
3 YEAR STRATEGIC PLAN APPROVED BY THE BOARD IN FEBRUARY OF 2022
WITH BUDGET INCLUSION FOR FY24 AND OUR UPDATED 10 YEAR FINANCIAL
FORECAST.**

As your health system CEO, I am very pleased to report this regional health system is completing the past 8 fiscal years in a much more positive manner than most very large health systems and many individual hospitals in the US illustrating continuing improvements in Patient Satisfaction, Quality, and Growth. We are grateful that FY 23 will end in the black but performing below budget and below the actual prior fiscal year bottom line performance level.

We do celebrate on behalf of all residents and visitors in our region, this amazing team performance where in just 8 years our team achieved 160% of all of the performance of the previous 66 years combined. These amazing team results don't just happen by accident when all of us have seen the major and growing financial challenges in large and small health systems regionally and across the US

We are humbled to have rapidly 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. This growth only happened as we have actively listened and responded to the growing healthcare needs and demands of patients and visitors in our multi-county region.

We truly are a great health system and recognize that every great health system has imperfections and we increase our focus each year on resolving those opportunities to improve.

My team and I are very proud of the great governance policy guidance given us by our skilled Board of Directors. These large and unparalleled positive changes over the past 8 years would not be possible without great governance policy Board guidance.

Our patients do come first and continue to be the center of all that we do and will do in the short and long term future. Our provider clinic visits have grown from approximately 47,000 per year in FY 15 to approximately 117,000 in FY 22, to approximately 128,000 in FY 23.

Patient access and experience along with improving the quality of care we provide each year are a foundational focus of our team.

We were pleased to open a new and greatly expanded primary care clinic on the second floor of our 3 story medical office building this fiscal year.

We also started performing GI surgeries at Incline Village Community Hospital for the first time in many decades.

We have also expanded hours and provide 7 day a week urgent care in Truckee and six days a week in Tahoe City and in Incline Village, NV.

We have grown so much we have engaged with a skilled external “LEAN” company to help us “tune up” all aspects of our operations of how a patient touches our team from the first moment to the last.

In FY 23, our team successfully completed accreditation visits for Tahoe Forest Hospital, Incline Village Community Hospital and Truckee Surgery Center.

Further, we completed a successful accreditation review of our Level 3 trauma program for Tahoe Forest Hospital.

Over the last 8 years, ER visits, Inpatient average daily census and births have not changed materially. Stability in these areas isn’t an accident as we strive to proactively treat patient in lower cost outpatient settings. We have one of the lowest inpatient admission levels per 10,000 population levels in several states which saves all payors of healthcare many millions of dollars per year.

Our active and courtesy medical staff continues to grow from 115 in 2015, to 160 back in FY 22 and now to 182 team members at June of 2023.

Our health system has received awards for the past 5 years that no other hospital for 75 miles around has achieved regarding being the best place to work in healthcare vs all other hospitals and scoring first, second or third for the past 5 years as a best place to work in all industries.

We are really proud of the powerful day by day walk of all of our team members as they take life one day at a time dealing with the once in a 100 years pandemic where our team possibly touched nearly every resident in our region and possibly one of the worst snow storm winters in Truckee this year! We thank our team for their resilience!!

We continue to look forward each year as a team. We have a great and focused Strategic Plan and within it we have a thoughtful estimate of patient future healthcare demands via our Master Plan. Achieving timely approval of our Master Plan is vital so that we can respond to the continuing changes in demand for healthcare in our region.

We are continuing to see new state policies or rules most of which are large unfunded mandates and which have a high risk of greatly increasing the cost of healthcare vs making it more nimble and cost efficient. These state and federal actions which increase the cost of healthcare are growing each year.

More than 30% of the nation's rural hospitals are at a very high risk of closing. No one on our team takes healthcare availability here for granted.

We've seen the highest year over year inflation in healthcare in more than 40 years with incredible supply and drug price increases and high labor increases.

We have recast our 10 year Income Statement and Balance Sheet forecasts. We are now illustrating materially elevated challenges in achieving last year's budget presentation of the 10 year bottom line forecast levels and the previous Days of Cash on Hand levels, due to a greatly toughening local and national healthcare economic environment.

We are also repositioning when and how much capital expenditures our health system can handle as well.

Protecting at least a BBB- and preferably a BBB+ or better investment rating for this health system has to be a foundational goal for all of us, just as we pursue star ratings on our clinical care from CMS. Maintaining an investment quality rating may require that we have to say "no" to some requests and implement a "yes" on other critical life sustaining 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.

We must be careful and constrained on the amount of any new future debt we incur as well.

Attached you will find a wide array of detail and summary budget/forecast information for FY 24 and the next 9 years. Our proposed FY 24 budgeted Net Income is below the budget and actual performance of FY 23. The driving reasons for this change are included in this budget report.

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

Following on the next page is a high-level summary of our FY 24 Operating Budget.

Our FY 24 Operating Budget Summary:

| | |
|--|----------------|
| Gross Patient Revenue | \$ 598,015,984 |
| Net Patient Revenue | 286,917,582 |
| Other Operating Revenue | 16,432,070 |
| Wellness Neighborhood Property Tax Revenue | 1,215,309 |
| Operating Expenses | (292,029,179) |
| EBIDA | \$ 12,535,782 |
| Property Taxes - All | 14,476,317 |
| Depreciation | (16,394,037) |
| Interest Income - All | 2,128,866 |
| Interest Expense - All | (4,322,022) |
| Other Non-Operating Revenue/(Expense) | 7,129,375 |
| Net Income | \$ 15,554,281 |

| | |
|--------------------------|------|
| EBIDA (on Gross Revenue) | 2.1% |
| Return on Equity | 6.0% |
| Days Cash on Hand | 160 |

Standard & Poor's Ratio Calculations:

| | |
|------------------------|-------|
| EBIDA Margin | 11.4% |
| Operating EBIDA Margin | 8.5% |
| Operating Margin | 2.0% |
| Excess Margin | 4.9% |
| Days Cash on Hand | 155 |

Summary:

The Fiscal Year 2024 Budget has been carefully constructed to allow support for the Strategic Goals for FY 24, to continue to build towards ever improving quality, patient satisfaction, strong financial performance and sustainability, and to carefully balance our cash reserves and investment in our capital structure.

Respectfully submitted:



Harry Weis
President & Chief Executive Officer



Crystal Felix
Chief Financial Officer



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

Department Board - ABD
Applicabilities System

Fiscal Policy, ABD-11

PURPOSE:

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

POLICY:

A. RATIONALE

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

B. POLICY STATEMENT

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

below an investment grade rating.

PROCEDURE:

A. OPERATING MARGIN AND EXCESS (NET INCOME) MARGIN

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

B. FUND BALANCES AND TRANSFER PROCEDURES

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

C. MAINTENANCE AND OPERATING FUND

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

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

1. Cash Reserve Fund
2. Projects Fund

D. BOARD DESIGNATED FUNDS

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

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

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

E. CASH RESERVE FUND

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

F. RESTRICTED FUNDS

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

G. DONATIONS

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

Approval Signatures

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

**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 2023 and Budget FY 2024 for Tahoe Forest Hospital District and Incline Village Community Hospital. In addition, we have included FY 2024 budgets for the Separate Business Units, Tahoe Center for Health, Cancer Center program, Multi-Specialty Clinics, Wellness Neighborhood/Community Health Programs, and The Tahoe Institute for Rural Health Research.

The following are the highlights of the budget for FY 2024 for Tahoe Forest Hospital District:

- Gross Revenue \$598,015,984
- Deductions from Revenue (311,098,402)
- Other Operating Revenue 16,432,070
- Wellness Neighborhood Revenue 1,215,309
- Total Operating Revenue 304,564,961
- Operating Expenses (292,029,178)
- **EBIDA 12,535,783**
- Non-Operating Expense (11,457,819)
- Property Tax Revenue 14,476,317
- **Net Income/(Loss) 15,554,281**
- **Return on Equity 6.0%**
- **Return on Gross Revenue EBIDA 2.1%**

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 PRIME program, Hospital Quality Assurance Fee (HQAF) program, and the IVCH Emergency Department contract. We are anticipating an increase in FY 2024 when compared to Projected FY 2023, related to increases in funding from the Child Care Center, Retail Pharmacy, and Cafeteria sales.

Salaries, Wages and Benefits reflect an average increase in FY 2024 of 4.4%, inclusive of exempt and non-represented employees. Salaries and Wages for FY 2024 also include a component of physicians who have joined the employment model and include an average increase of 5.0% in FY 2024. The FTE increase related to the physician employment model is 9.63 FTEs. Those benefits that are calculated based upon wages such as employer taxes, deferred compensation, and pension have also been adjusted to account for these increases in wages.

Management has developed an FTE plan to accommodate anticipated growth in targeted areas. When comparing the 2024 FTE Budget to the 2023 FTE Budget (exclusive of the physician FTEs), a 5.17 FTE increase is reflected and an increase of 34.45 FTEs when compared to Projected FY

Tahoe Forest Hospital District Statement of Revenue and Expense

2023. The increase in budgeted FY 2024 FTEs as compared to the Projected FY 2023 FTEs is a result of additional staffing needs in Information Technology to address Cyber Security, Engineering to address maintenance needs with the expansion and addition of clinic spaces, and Patient Financial Services, Registration, and the Access Center to accommodate increased patient volumes along with expansion of primary care, urgent care, and specialty services in our Clinics in the Truckee and Incline Village communities.

Workers Compensation is being budgeted to reflect an increase in FY 2024 when compared to Projected FY 2023, which is due to the increase to our budgeted FTEs for FY 2024, including additional physicians who will be joining the employment model in FY 2024. FY 2023 is projecting to come in lower than FY 2023 budget and higher than FY 2022 actual.

Health Insurance is being budgeted to reflect a 6.6% increase. The increase in health insurance takes into account the budgeted growth in FY 2024 FTE's, including the physician component, and incorporates a reserve for higher dollar claims as we have seen in FY 2023.

Professional Fees reflect an increase of 10.9% when compared to Projected FY 2023. This is related to contracted physicians in the Emergency Departments at Tahoe Forest and Incline Village, Medical Oncology, Occupational Health, and Inpatient Pharmacy. The FY 2024 budget also reflects an increase in Consulting Fees for Information Technology in support of integrations and implementations within our EMR system, Process Redesign initiatives and Productivity analyses.

Supplies reflect an overall 12.8% increase when compared to Projected FY 2023. 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 along with accounting 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 4.0% increase compared to Projected FY 2023. Purchased services are comprised of maintenance/repair agreements, linen services, outsourced lab services, coding and billing services, interpreter services, and snow removal. The increase reflected in Budget FY 2024 accounts for additional services needed to support clinical program expansion, increased inflationary costs related to Information Technology agreements to maintain software, enhance security, and network infrastructure, Community Program Initiatives, and fees to assist with lowering our accounts receivable to industry standards.

Other Expenses reflects a modest .3% increase compared to Projected FY 2023. This is comprised of increases in Utilities, Insurance including Physician professional liability, Outside Training & Travel, Building/Equipment rent, and Dues & Subscriptions. Highlights of these changes are listed below:

1. Utilities are up \$340,000 due to increases we have experienced in FY 2023 and include a 10.0% inflation factor built into the FY 2024 budget. The increase in utilities includes program expansion into new clinical spaces.
2. Insurance costs up \$165,000 in the areas of Risk, D&O, Comprehensive Liability, and Crime/Cyber.

Tahoe Forest Hospital District Statement of Revenue and Expense

3. An increase of \$439,000 in Outside Training & Travel related to regulatory and compliance training and seminars and employee educational assistance.
4. Building Rental increases of \$99,000 to account for lease agreement increases and CAM increases for the Medical Office Building (MOB).
5. Rental Equipment increases of \$66,000, primarily related to the mobile CT rental at Incline Village.
6. Dues & Subscription increases of \$56,000 for involvement with California and Nevada hospital associations for legislative representation, District Hospital Leadership Forum, Advisory Board's Hospital Comparative Suite, and Multi-Specialty Clinic physician dues.
7. JPA Housing Project and IVCHF Foundation expense reimbursements of \$(215,000)
8. Construction Labor transfers to capitalized building projects of \$(744,000).

District and County Taxes have increased \$819,000 from Projected FY 2023. We are anticipating the FY 2024 budget to be \$10.3 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 2024 is expected to increase over Projected FY 2023 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 2023, LAIF rates ranged from 1.01% to 3.02%, Chandler Investments interest rates ranged from 4.06% to 4.66% and, US Bank Treasury Obligations rates ranged from 4.25% to 4.66%. The District transferred funds from LAIF into Chandler Investments and US Bank Treasury Obligations during FY 2023 to maximize its investment earnings and has budgeted a conservative 4.30% on its earnings in FY 2024.

Donations from the TFHS Foundation are expected to net \$6,733,000, generated from the following campaigns: \$16,000 to support Hospice operations, \$250,000 to support the Wellness Neighborhood and Community Health, which includes a component of Behavioral Health, \$250,000 to support the Cancer Center, and \$17,000 for donation drives. IVCH Foundation is expected to contribute \$6,200,000 for the Emergency Department, Community Wellness, and support hospital construction projects for Cat Scan, X-Ray, and Mammography in FY 2024.

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 2023 due to anticipated capital additions and investments and completed construction projects starting their depreciable life.

Interest Expense has been decreased 15.1% compared to Projected FY 2023. This is a result of interest expense on debt decreasing with the maturity of loans and property acquisition agreements along with the payoff of the Municipal lease in November 2023.

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2018, 2019, 2020, 2021, 2022, BUDGET 2023, PROJECTED 2023, and BUDGET 2024**

| | AUDITED FYE 6/30/18 | AUDITED FYE 6/30/19 | AUDITED FYE 6/30/20 | AUDITED FYE 6/30/21 | AUDITED FYE 6/30/22 | BUDGET FYE 6/30/23 | PROJECTED FYE 6/30/23 | BUDGET FYE 6/30/24 | VARIANCE \$ | VARIANCE % |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|-------------------------------|------------------------|-----------------------|
| OPERATING REVENUE | | | | | | | | | | |
| Total Gross Revenue | \$ 268,736,366 | \$ 358,355,251 | \$ 378,688,373 | \$ 453,295,108 | \$ 513,119,747 | \$ 564,418,919 | \$ 553,367,590 | \$ 598,015,984 | \$ 44,648,394 | 8.1% |
| Gross Revenues - Inpatient | | | | | | | | | | |
| Daily Hospital Service | 27,486,491 | 35,823,807 | 34,783,399 | 38,736,125 | 41,151,148 | 48,049,129 | 36,885,248 | 41,305,449 | 4,420,201 | 12.0% |
| Ancillary Service - Inpatient | 45,510,889 | 59,157,733 | 53,268,416 | 45,688,905 | 53,225,614 | 57,286,791 | 42,059,325 | 45,058,450 | 2,999,125 | 7.1% |
| Total Gross Revenue - Inpatient | <u>72,997,380</u> | <u>94,981,540</u> | <u>88,051,816</u> | <u>84,425,030</u> | <u>94,376,762</u> | <u>105,335,920</u> | <u>78,944,573</u> | <u>86,363,899</u> | <u>7,419,326</u> | <u>9.4%</u> |
| Gross Revenue - Outpatient | 195,738,986 | 263,373,711 | 290,636,557 | 368,870,078 | 418,742,985 | 459,082,999 | 474,423,017 | 511,652,085 | 37,229,068 | 7.8% |
| Total Gross Revenue - Outpatient | <u>195,738,986</u> | <u>263,373,711</u> | <u>290,636,557</u> | <u>368,870,078</u> | <u>418,742,985</u> | <u>459,082,999</u> | <u>474,423,017</u> | <u>511,652,085</u> | <u>37,229,068</u> | <u>7.8%</u> |
| Deductions from Revenue: | | | | | | | | | | |
| Contractual Allowances | 115,272,267 | 160,654,490 | 154,199,359 | 197,125,156 | 241,499,546 | 257,909,154 | 267,156,317 | 290,032,522 | 22,876,205 | 8.6% |
| Managed Care Reserve | - | - | - | - | - | - | - | - | - | 0.0% |
| Charity Care | 8,810,417 | 13,478,925 | 15,292,435 | 15,499,800 | 13,477,214 | 20,037,764 | 4,997,478 | 11,960,320 | 6,962,842 | 139.3% |
| Bad Debt | 1,667,850 | 2,515,465 | 5,352,230 | 5,554,948 | (1,673,248) | 10,338,113 | 6,473,475 | 9,105,560 | 2,632,085 | -40.7% |
| Prior Period Settlements | (5,750,904) | (7,173,354) | (2,134,699) | (2,570,979) | (4,020,183) | - | 1,258,199 | - | (1,258,199) | 100.0% |
| Total Deductions from Revenue | <u>119,999,630</u> | <u>169,475,526</u> | <u>172,709,325</u> | <u>215,608,925</u> | <u>249,283,330</u> | <u>288,285,031</u> | <u>279,885,469</u> | <u>311,098,402</u> | <u>31,212,933</u> | <u>11.2%</u> |
| Other Operating Revenue | 10,379,346 | 11,595,967 | 12,987,963 | 12,397,711 | 14,648,926 | 14,004,574 | 15,851,153 | 16,432,070 | 580,917 | 3.7% |
| Wellness Neighborhood-RPT, Grants, Donations | <u>830,018</u> | <u>1,176,626</u> | <u>1,110,367</u> | <u>1,188,926</u> | <u>1,142,445</u> | <u>1,385,556</u> | <u>1,294,242</u> | <u>1,215,309</u> | <u>(78,933)</u> | <u>-6.1%</u> |
| TOTAL OPERATING REVENUE | <u>159,946,100</u> | <u>201,652,318</u> | <u>220,077,378</u> | <u>251,272,821</u> | <u>279,627,788</u> | <u>291,524,018</u> | <u>290,627,516</u> | <u>304,564,961</u> | <u>13,937,445</u> | <u>4.8%</u> |
| OPERATING EXPENSES | | | | | | | | | | |
| Salaries, Wages & Benefits | 73,529,335 | 86,084,977 | 104,755,449 | 117,542,428 | 131,075,692 | 159,436,497 | 158,359,824 | 167,401,589 | 9,041,765 | 5.7% |
| Benefits Workers Compensation | 832,275 | 1,250,872 | 730,606 | 2,099,779 | 1,098,819 | 1,692,928 | 1,317,921 | 1,547,266 | 229,345 | 17.4% |
| Benefits Medical Insurance | 6,818,064 | 10,974,194 | 12,532,413 | 15,007,642 | 15,525,285 | 17,546,056 | 22,190,428 | 23,665,667 | 1,475,239 | 6.6% |
| Professional Fees | 24,273,706 | 27,640,035 | 19,847,800 | 16,961,139 | 18,797,519 | 8,293,867 | 9,305,917 | 10,321,740 | 1,015,823 | 10.9% |
| Supplies | 21,411,305 | 25,235,043 | 28,821,884 | 31,196,014 | 36,916,580 | 39,876,331 | 43,329,002 | 48,855,503 | 5,526,501 | 12.8% |
| Purchased Services | 14,593,477 | 16,752,251 | 20,644,309 | 22,792,775 | 24,601,642 | 26,617,550 | 26,541,338 | 27,607,789 | 1,066,451 | 4.0% |
| Other | 8,590,649 | 8,404,785 | 9,280,737 | 10,416,636 | 11,021,846 | 12,677,000 | 12,588,271 | 12,629,624 | 41,353 | 0.3% |
| TOTAL OPERATING EXPENSE | <u>150,048,811</u> | <u>176,342,157</u> | <u>196,613,198</u> | <u>216,016,411</u> | <u>239,037,383</u> | <u>266,140,229</u> | <u>273,632,701</u> | <u>292,029,178</u> | <u>18,396,477</u> | <u>6.7%</u> |
| NET OPERATING REV(EXP) EBIDA | <u>\$ 9,897,289</u> | <u>\$ 25,310,161</u> | <u>\$ 23,464,180</u> | <u>\$ 35,256,409</u> | <u>\$ 40,590,404</u> | <u>\$ 25,383,789</u> | <u>\$ 16,994,815</u> | <u>\$ 12,535,783</u> | <u>\$ (4,459,032)</u> | <u>-26.2%</u> |
| NON-OPERATING REVENUE | | | | | | | | | | |
| District and County Taxes | 6,207,204 | 6,372,055 | 6,874,453 | 7,243,165 | 8,008,390 | 8,149,519 | 8,315,155 | 9,134,690 | 819,535 | 9.9% |
| District and County Taxes - GO Bond | 3,869,465 | 5,220,232 | 5,220,126 | 4,900,434 | 5,568,851 | 5,178,106 | 5,179,423 | 5,341,627 | 162,204 | 3.1% |
| Interest Income | 982,275 | 1,775,147 | 1,805,664 | 713,110 | 692,920 | 718,285 | 1,426,308 | 2,128,866 | 702,558 | 49.3% |
| Interest Income - GO Bond | - | - | - | - | - | - | - | - | - | #DIV/0! |
| Donations | 730,166 | 947,580 | 1,321,056 | 690,458 | 2,063,939 | 1,740,094 | 1,744,453 | 6,733,374 | 4,988,921 | 286.0% |
| Gain/(Loss) on Joint Venture | - | - | (1,592,144) | (520,535) | (414,976) | (360,000) | (1,394,441) | (804,000) | 590,441 | -42.3% |
| Gain/(Loss) on Market Investments | - | - | - | - | (3,443,346) | 300,000 | 299,353 | 1,200,000 | 900,647 | 300.9% |
| Gain/(Loss) on Sale of Equip/Property | 10,844 | (519,415) | 7,546 | - | 36,801 | - | 1,000 | - | (1,000) | -100.0% |
| COVID-19 Emergency Funds | - | - | 13,521,428 | (3,567,509) | (1,092,739) | - | - | - | - | 0.0% |
| Depreciation | (11,308,706) | (13,546,193) | (13,364,758) | (13,642,989) | (15,363,540) | (14,414,196) | (16,102,519) | (16,394,037) | (291,518) | 1.8% |
| Interest Expense | (1,170,586) | (1,316,891) | (1,435,641) | (1,307,837) | (1,342,139) | (1,091,944) | (1,269,774) | (1,078,556) | 191,218 | -15.1% |
| Interest Expense - GO Bond | (3,849,775) | (3,814,108) | (3,620,802) | (3,484,475) | (3,416,267) | (3,233,105) | (3,329,945) | (3,243,466) | 86,479 | -2.6% |
| TOTAL NON-OPERATING REVENUE | <u>(4,529,113)</u> | <u>(4,881,593)</u> | <u>8,736,927</u> | <u>(8,976,178)</u> | <u>(8,702,107)</u> | <u>(3,013,241)</u> | <u>(5,130,987)</u> | <u>3,018,498</u> | <u>8,149,485</u> | <u>-158.8%</u> |
| EXCESS REVENUE(EXPENSE) | <u>\$ 5,368,176</u> | <u>\$ 20,428,568</u> | <u>\$ 32,201,107</u> | <u>\$ 26,280,231</u> | <u>\$ 31,888,297</u> | <u>\$ 22,370,548</u> | <u>\$ 11,863,828</u> | <u>\$ 15,554,281</u> | <u>\$ 3,690,453</u> | <u>31.1%</u> |

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2018, 2019, 2020, 2021, 2022, BUDGET 2023, PROJECTED 2023, and BUDGET 2024**

| | <u>AUDITED FYE 6/30/18</u> | <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>BUDGET FYE 6/30/23</u> | <u>PROJECTED FYE 6/30/23</u> | <u>BUDGET FYE 6/30/24</u> | <u>VARIANCE %</u> |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------|
| RETURN ON GROSS REVENUE EBIDA | 3.7% | 7.1% | 6.2% | 7.8% | 7.9% | 4.5% | 3.1% | 2.1% | -1.0% |
| RETURN ON EQUITY | 4.1% | 15.1% | 20.6% | 14.0% | 14.9% | 9.1% | 4.8% | 6.0% | 1.2% |
| RETURN ON EQUITY (excluding donations) | 3.6% | 14.4% | 19.8% | 13.6% | 13.9% | 8.4% | 4.1% | 3.4% | -0.7% |
| INPATIENT REV AS A % OF GROSS REV | 27.2% | 26.5% | 23.3% | 18.6% | 18.4% | 18.7% | 14.3% | 14.4% | |
| OUTPATIENT REV AS A % OF GROSS REV | 72.8% | 73.5% | 76.7% | 81.4% | 81.6% | 81.3% | 85.7% | 85.6% | |
| CONTRACTUAL ADJ AS A % OF GROSS REV | 42.9% | 44.8% | 40.7% | 43.5% | 47.1% | 45.7% | 48.3% | 48.5% | |
| CHARITY CARE AS A % OF GROSS REV | 3.3% | 3.8% | 4.0% | 3.4% | 2.6% | 3.6% | 0.9% | 2.0% | |
| BAD DEBT AS A % OF GROSS REV | 0.6% | 0.7% | 1.4% | 1.2% | -0.3% | 1.8% | 1.2% | 1.5% | |
| SALARIES, WAGES & BEN AS A % OF NET RE | 46.0% | 42.7% | 47.6% | 46.8% | 46.9% | 54.7% | 54.5% | 55.0% | |
| WORKERS COMP AS A % OF NET REV | 0.5% | 0.6% | 0.3% | 0.8% | 0.4% | 0.6% | 0.5% | 0.5% | |
| MEDICAL INSURANCE AS A % OF NET REV | 4.3% | 5.4% | 5.7% | 6.0% | 5.6% | 6.0% | 7.6% | 7.8% | |
| PROFESSIONAL FEES AS A % OF NET REV | 15.2% | 13.7% | 9.0% | 6.8% | 6.7% | 2.8% | 3.2% | 3.4% | |
| SUPPLIES AS A % OF NET REV | 13.4% | 12.5% | 13.1% | 12.4% | 13.2% | 13.7% | 14.9% | 16.0% | |
| PURCHASED SVCS AS A % OF NET REV | 9.1% | 8.3% | 9.4% | 9.1% | 8.8% | 9.1% | 9.1% | 9.1% | |
| OTHER AS A % OF NET REV | 5.4% | 4.2% | 4.2% | 4.1% | 3.9% | 4.3% | 4.3% | 4.1% | |

**INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2018, 2019, 2020, 2021, 2022, BUDGET 2023, PROJECTED 2023 and BUDGET 2024**

| | AUDITED FYE 6/30/18 | AUDITED FYE 6/30/19 | AUDITED FYE 6/30/20 | AUDITED FYE 6/30/21 | AUDITED FYE 6/30/22 | BUDGET FYE 6/30/23 | PROJECTED FYE 6/30/23 | BUDGET FYE 6/30/24 | VARIANCE \$ | VARIANCE % |
|---------------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|-------------------------------|------------------------|-----------------------|
| OPERATING REVENUE | | | | | | | | | | |
| Total Gross Revenue | \$ 18,324,368 | \$ 23,964,802 | \$ 23,239,753 | \$ 26,859,423 | \$ 33,086,808 | \$ 35,387,673 | \$ 37,315,697 | \$ 41,445,083 | \$ 4,129,386 | 11.1% |
| Gross Revenues - Inpatient | | | | | | | | | | |
| Daily Hospital Service | 101,764 | 73,173 | 16,423 | 54,897 | 18,470 | 17,033 | 10,719 | 33,765 | 23,046 | 215.0% |
| Ancillary Service - Inpatient | 99,003 | 54,812 | 18,864 | 39,903 | 31,715 | 21,589 | 14,885 | 24,428 | 9,543 | 64.1% |
| Total Gross Revenue - Inpatient | 200,767 | 127,985 | 35,287 | 94,800 | 50,185 | 38,622 | 25,604 | 58,193 | 32,589 | 127.3% |
| Gross Revenue - Outpatient | 18,123,601 | 23,836,817 | 23,204,466 | 26,764,623 | 33,036,623 | 35,349,051 | 37,290,093 | 41,386,890 | 4,096,797 | 11.0% |
| Total Gross Revenue - Outpatient | 18,123,601 | 23,836,817 | 23,204,466 | 26,764,623 | 33,036,623 | 35,349,051 | 37,290,093 | 41,386,890 | 4,096,797 | 11.0% |
| Deductions from Revenue: | | | | | | | | | | |
| Contractual Allowances | 7,347,788 | 8,650,889 | 8,535,559 | 8,945,461 | 13,633,327 | 15,954,410 | 16,479,553 | 18,788,004 | 2,308,451 | 14.0% |
| Charity Care | 699,870 | 1,075,385 | 1,284,244 | 1,259,187 | 1,218,437 | 1,521,670 | 833,635 | 828,902 | (4,733) | -0.6% |
| Bad Debt | 660,985 | 1,126,439 | 1,175,241 | 677,186 | 128,688 | 707,753 | 1,049,952 | 621,676 | (428,276) | -40.8% |
| Prior Period Settlements | (268,723) | 55,089 | (227,656) | (196,004) | 130,002 | - | (58,981) | - | 58,981 | -100.0% |
| Total Deductions from Revenue | 8,439,920 | 10,907,802 | 10,767,388 | 10,685,830 | 15,110,455 | 18,183,833 | 18,304,159 | 20,238,582 | 1,934,423 | 10.6% |
| Other Operating Revenue | 998,565 | 1,122,082 | 1,171,316 | 802,741 | 1,026,211 | 827,570 | 727,039 | 693,580 | (33,459) | -4.6% |
| TOTAL OPERATING REVENUE | 10,883,013 | 14,179,082 | 13,643,681 | 16,976,335 | 19,002,563 | 18,031,410 | 19,738,577 | 21,900,081 | 2,161,504 | 11.0% |
| OPERATING EXPENSES | | | | | | | | | | |
| Salaries, Wages & Benefits | 4,617,454 | 5,276,015 | 6,244,059 | 6,946,843 | 8,168,098 | 10,090,720 | 9,655,492 | 10,502,967 | 847,475 | 8.8% |
| Benefits Workers Compensation | 41,812 | 74,401 | 67,985 | 79,412 | 20,411 | 79,658 | 46,444 | 53,757 | 7,313 | 15.7% |
| Benefits Medical Insurance | 423,875 | 646,388 | 710,972 | 855,391 | 879,825 | 1,112,714 | 1,347,643 | 1,450,721 | 103,078 | 7.6% |
| Professional Fees | 2,939,704 | 3,334,374 | 2,855,022 | 2,896,265 | 3,166,792 | 1,821,124 | 1,837,015 | 1,987,643 | 150,628 | 8.2% |
| Supplies | 522,548 | 650,448 | 652,247 | 654,256 | 599,282 | 861,347 | 769,933 | 782,930 | 12,997 | 1.7% |
| Purchased Services | 502,075 | 580,256 | 798,905 | 816,760 | 904,167 | 919,636 | 863,946 | 916,287 | 52,341 | 6.1% |
| Other | 784,607 | 861,365 | 869,914 | 1,061,276 | 1,223,040 | 1,325,652 | 1,345,199 | 1,238,294 | (106,905) | -7.9% |
| TOTAL OPERATING EXPENSE | 9,832,075 | 11,423,247 | 12,199,104 | 13,310,202 | 14,961,616 | 16,210,851 | 15,865,672 | 16,932,599 | 1,066,927 | 6.7% |
| NET OPERATING REV(EXP) EBIDA | \$ 1,050,938 | \$ 2,755,835 | \$ 1,444,577 | \$ 3,666,133 | \$ 4,040,947 | \$ 1,820,559 | \$ 3,872,905 | \$ 4,967,482 | \$ 1,094,577 | 28.3% |
| NON-OPERATING REVENUE | | | | | | | | | | |
| Donations | 447,800 | 209,347 | 609,998 | 189,502 | 1,006,659 | 736,316 | 597,242 | 6,200,000 | 5,602,758 | 938.1% |
| 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 | (688,144) | (765,335) | (772,111) | (783,693) | (1,106,589) | (924,312) | (1,391,434) | (1,460,467) | (69,033) | 5.0% |
| Interest Expense | - | - | - | - | (23,699) | - | (19,701) | (15,784) | 3,917 | -19.9% |
| TOTAL NON-OPERATING REVENUE | (240,344) | (555,988) | 3,531,006 | (3,308,523) | (928,754) | (187,996) | (813,893) | 4,723,749 | 5,537,642 | -680.4% |
| EXCESS REVENUE(EXPENSE) | \$ 810,594 | \$ 2,199,847 | \$ 4,975,583 | \$ 357,610 | \$ 3,112,193 | \$ 1,632,563 | \$ 3,059,012 | \$ 9,691,231 | \$ 6,632,219 | 216.8% |

**INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2018, 2019, 2020, 2021, 2022, BUDGET 2023, PROJECTED 2023 and BUDGET 2024**

| | <u>AUDITED FYE 6/30/18</u> | <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>BUDGET FYE 6/30/23</u> | <u>PROJECTED FYE 6/30/23</u> | <u>BUDGET FYE 6/30/24</u> | <u>VARIANCE %</u> |
|--|--------------------------------|--------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|----------------------------------|-------------------------------|-----------------------|
| RETURN ON GROSS REVENUE EBIDA | 5.7% | 11.5% | 6.2% | 13.6% | 12.2% | 5.1% | 10.4% | 12.0% | 1.6% |
| RETURN ON EQUITY | 6.2% | 15.8% | 30.8% | 1.7% | 14.5% | 6.6% | 12.4% | 35.1% | 22.6% |
| RETURN ON EQUITY (excluding donations) | 2.8% | 14.3% | 27.1% | 0.8% | 9.8% | 3.6% | 10.0% | 12.6% | 2.6% |
| INPATIENT REV AS A % OF GROSS REV | 1.1% | 0.5% | 0.2% | 0.4% | 0.2% | 0.1% | 0.1% | 0.1% | |
| OUTPATIENT REV AS A % OF GROSS REV | 98.9% | 99.5% | 99.8% | 99.6% | 99.8% | 99.9% | 99.9% | 99.9% | |
| CONTRACTUAL ADJ AS A % OF GROSS REV | 40.1% | 36.1% | 36.7% | 33.3% | 41.2% | 45.1% | 44.2% | 45.3% | |
| CHARITY CARE AS A % OF GROSS REV | 3.8% | 4.5% | 5.5% | 4.7% | 3.7% | 4.3% | 2.2% | 2.0% | |
| BAD DEBT AS A % OF GROSS REV | 3.6% | 4.7% | 5.1% | 2.5% | 0.4% | 2.0% | 2.8% | 1.5% | |
| SALARIES, WAGES & BEN AS A % OF NET RE | 42.4% | 37.2% | 45.8% | 40.9% | 43.0% | 56.0% | 48.9% | 48.0% | |
| WORKERS COMP AS A % OF NET REV | 0.4% | 0.5% | 0.5% | 0.5% | 0.1% | 0.4% | 0.2% | 0.2% | |
| MEDICAL INSURANCE AS A % OF NET REV | 3.9% | 4.6% | 5.2% | 5.0% | 4.6% | 6.2% | 6.8% | 6.6% | |
| PROFESSIONAL FEES AS A % OF NET REV | 27.0% | 23.5% | 20.9% | 17.1% | 16.7% | 10.1% | 9.3% | 9.1% | |
| SUPPLIES AS A % OF NET REV | 4.8% | 4.6% | 4.8% | 3.9% | 3.2% | 4.8% | 3.9% | 3.6% | |
| PURCHASED SVCS AS A % OF NET REV | 4.6% | 4.1% | 5.9% | 4.8% | 4.8% | 5.1% | 4.4% | 4.2% | |
| OTHER AS A % OF NET REV | 7.2% | 6.1% | 6.4% | 6.3% | 6.4% | 7.4% | 6.8% | 5.7% | |

**TAHOE FOREST HOSPITAL DISTRICT
SEPARATE BUSINESS UNITS
BUDGET FY 2024**

| | <u>HOME HEALTH</u> | <u>HOSPICE</u> | <u>CHILDRENS CENTER</u> | <u>OCCUPATIONAL HEALTH</u> | <u>RETAIL PHARMACY</u> | <u>TOTAL SEPARATE BUSINESS UNITS</u> |
|--------------------------------------|------------------------|---------------------|-----------------------------|--------------------------------|----------------------------|--|
| Gross Operating Revenue | \$ 1,124,534 | \$ 1,673,124 | \$ 1,819,290 | \$ 2,090,569 | \$ 5,596,081 | \$ 12,303,598 |
| Deduction From Rev | 287,768 | 376,286 | - | 297,697 | 1,217,883 | 2,179,634 |
| Other Operating Revenue | - | - | - | - | - | - |
| Total Operating Revenue | \$ 836,766 | \$ 1,296,838 | \$ 1,819,290 | \$ 1,792,872 | \$ 4,378,198 | \$ 10,123,964 |
| Operating Expense: | | | | | | |
| Salaries & Benefits | \$ 1,436,282 1 | \$ 731,957 1 | \$ 1,710,355 | \$ 1,785,104 1 | \$ 1,982,977 | \$ 7,646,675 |
| Professional Fees | - | - | - | 244,560 | 9,000 | 253,560 |
| Supplies | 22,693 | 1,240 | 28,321 | 35,203 | 4,819,004 | 4,906,461 |
| Purchased Services | 51,900 | 14,202 | 34,810 | 131,472 | 55,600 | 287,984 |
| Other Expenses | 23,242 | 55,050 | 30,470 | 59,363 | 108,162 | 276,287 |
| Total Operating Expenses | \$ 1,534,117 | \$ 802,449 | \$ 1,803,956 | \$ 2,255,702 | \$ 6,974,743 | \$ 13,370,967 |
| Net Operating Rev (Exp) | \$ (697,351) | \$ 494,389 | \$ 15,334 | \$ (462,830) | \$ (2,596,545) | \$ (3,247,003) |
| Non - Operating Rev / (Exp) | | | | | | |
| Donations | - | 16,267 | 648 | - | - | 16,915 |
| Thrift Store Net Income | - | 247,027 | - | - | - | 247,027 |
| Employee Benefit - EE Discounts | - | - | (587,568) # | - | - | (587,568) |
| Depreciation | (10,259) | (14,122) | (31,130) | (1,560) | (496) | (57,567) |
| Total Non-Operating Rev/(Exp) | (10,259) | 249,172 | (618,050) | (1,560) | (496) | (381,193) |
| Net Income/(Loss) | \$ (707,610) | \$ 743,561 | \$ (602,716) | \$ (464,390) | \$ (2,597,041) | \$ (3,628,196) |
| Units | 3,000 | 1,200 | 21,500 | 2,600 | 76,776 | |
| Gross Revenue/Unit | \$ 374.84 | \$ 1,394.27 | \$ 84.62 | \$ 804.07 | \$ 72.89 | |
| Total Operating Expense/Unit | \$ 511.37 | \$ 668.71 | \$ 83.90 | \$ 867.58 | \$ 90.85 | |

Employee Drug Plan

| | |
|----------------------------|--------------------|
| Plan Costs | (2,101,617) |
| Captured through Retail Rx | 615,787 |
| Net Plan Costs | (1,485,830) |

| | |
|-------------------------------|--------------------|
| Net Operating Income | (2,596,545) |
| Net Employee Drug Plan Cost | (1,485,830) |
| Net Financial Position | (4,082,375) |

1. Salaries & Benefits contain a component of Physician Employment in FY 2024.

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 2024**

| | THERAPY SERVICES | FITNESS CENTER & WELLNESS CLASSES | CENTER OPERATIONS | TOTAL TCFH |
|---|-----------------------------|--|------------------------------|-------------------|
| Gross Operating Revenue | \$ 11,334,930 | \$ 150,800 | \$ - | \$ 11,485,730 |
| Deduction From Rev | 5,488,373 | - | - | 5,488,373 |
| Other Operating Revenue | 9,120 | - | - | 9,120 |
| Total Operating Revenue | \$ 5,855,677 | \$ 150,800 | \$ - | \$ 6,006,477 |
| <u>Operating Expense:</u> | | | | |
| Salaries & Benefits | \$ 4,354,753 | \$ 70,106 | \$ - | \$ 4,424,859 |
| Professional Fees | - | - | - | - |
| Supplies | 93,867 | 4,409 | 2,803 | 101,079 |
| Purchased Services | 50,889 | 107,013 | 40,800 | 198,702 |
| Other Expenses | 80,791 | 60 | 2,336 | 83,187 |
| Total Operating Expenses | \$ 4,580,300 | \$ 181,588 | \$ 45,939 | \$ 4,807,827 |
| Net Operating Rev (Exp) | \$ 1,275,377 | \$ (30,788) | \$ (45,939) | \$ 1,198,650 |
| <u>Non - Operating Rev / (Exp)</u> | | | | |
| Donations | - | - | - | - |
| Depreciation | (37,866) | - | (189,381) | (227,247) |
| Total Non-Operating Rev/(Exp) | (37,866) | - | (189,381) | (227,247) |
| Net Income/(Loss) | \$ 1,237,511 | \$ (30,788) | \$ (235,320) | \$ 971,403 |
| Overhead Allocation Based on Sq Ft | \$ (233,095) | \$ (2,226) | \$ 235,320 | \$ - |
| Adjusted Net Income/(Loss) | \$ 1,004,416 | \$ (33,014) | \$ - | \$ 971,403 |
| Units | 94,525 | | | 94,525 |
| Gross Revenue/Unit | \$ 119.91 | | | \$ 119.91 |
| Total Operating Expense/Unit | \$ 48.46 | | | \$ 48.46 |
| Total Op Exp & O.H. Alloc/Unit | \$ 50.92 | | | \$ 50.92 |

** 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 2024**

| | <u>MEDICAL ONCOLOGY</u> | <u>MSC MEDICAL ONCOLOGY</u> | <u>RADIATION ONCOLOGY</u> | <u>MSC RADIATION ONCOLOGY</u> | <u>ONCOLOGY LAB</u> | <u>ONCOLOGY DRUGS</u> | <u>PET CT</u> | <u>CANCER CENTER BUILDING</u> | <u>TOTAL CANCER PROGRAM</u> |
|--------------------------------------|-----------------------------|-------------------------------------|-------------------------------|---------------------------------------|-------------------------|---------------------------|-------------------|---------------------------------------|-------------------------------------|
| Gross Operating Revenue | \$ 5,714,355 | \$ 1,558,277 | \$ 13,521,540 | \$ 1,340,394 | \$ 728,058 | \$ 58,562,646 | \$ 2,904,028 | \$ - | \$ 84,329,298 |
| Deduction From Rev | 3,471,737 | 926,899 | 8,371,992 | 802,374 | 437,645 | 34,656,623 | 1,813,408 | - | 50,480,679 |
| Other Operating Revenue | 4,500 | - | - | - | - | - | - | - | 4,500 |
| Total Operating Revenue | \$ 2,247,118 | \$ 631,378 | \$ 5,149,548 | \$ 538,020 | \$ 290,413 | \$ 23,906,023 | \$ 1,090,620 | \$ - | \$ 33,853,119 |
| Operating Expense: | | | | | | | | | |
| Salaries & Benefits | \$ 4,941,379 | \$ 1,940,826 | \$ 983,410 | \$ - | \$ 202,511 | \$ - | \$ 115,636 | \$ - | \$ 8,183,762 |
| Professional Fees | 62,500 | 284,000 | 199,500 | 794,011 | - | - | 5,000 | - | 1,345,011 |
| Supplies | 102,695 | 120 | 3,063 | - | - | 16,242,643 | - | - | 16,348,521 |
| Purchased Services | 183,530 | - | 473,942 | - | 12,550 | - | 188,237 | - | 858,259 |
| Other Expenses | 420,140 | 31,276 | 8,550 | - | - | - | 2,160 | - | 462,126 |
| Total Operating Expenses | \$ 5,710,244 | \$ 2,256,222 | \$ 1,668,465 | \$ 794,011 | \$ 215,061 | \$ 16,242,643 | \$ 311,033 | \$ - | \$ 27,197,679 |
| Net Operating Rev (Exp) | \$ (3,463,126) | \$ (1,624,844) | \$ 3,481,083 | \$ (255,991) | \$ 75,352 | \$ 7,663,380 | \$ 779,587 | \$ - | \$ 6,655,440 |
| Non - Operating Rev / (Exp) | | | | | | | | | |
| Donations | - | - | - | - | - | - | - | 250,000 | 250,000 |
| Depreciation | (128,971) | (212) | (40,979) | - | - | - | - | (1,055,728) | (1,225,889) |
| Total Non-Operating Rev/(Exp) | (128,971) | (212) | (40,979) | - | - | - | - | (805,728) | (975,889) |
| Net Income/(Loss) | \$ (3,592,097) | \$ (1,625,056) | \$ 3,440,104 | \$ (255,991) | \$ 75,352 | \$ 7,663,380 | \$ 779,587 | \$ (805,728) | \$ 5,679,551 |
| Units | 10,620 | 4,600 | 6,100 | 675 | 6,827 | 6,970 | 400 | | 36,192 |
| Gross Revenue/Unit | \$ 538.07 | \$ 338.76 | \$ 2,216.65 | \$ 1,985.77 | \$ 106.64 | \$ 8,402.10 | \$ 7,260.07 | | \$ 2,330.05 |
| Total Operating Expense/Unit | \$ 537.69 | \$ 490.48 | \$ 273.52 | \$ 1,176.31 | \$ 31.50 | \$ 2,330.36 | \$ 777.58 | | \$ 751.48 |

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2024**

| | M.O.B. (SECOND FLOOR) | M.O.B. (THIRD FLOOR) | M.O.B. | CANCER CENTER (SECOND FLOOR) | MT. MEDICAL | T.C.F.H. | GATEWAY MEDICAL CENTER |
|------------------------------------|---------------------------|-------------------------|--|---|---------------|-----------------|---|
| | PRIMARY CARE (RHC CLINIC) | PEDIATRICS (RHC CLINIC) | INTERNAL MEDICINE, PULMONOLOGY AND ENDOCRINOLOGY | OB/GYN, GENERAL SURGERY, UROLOGY, NEUROLOGY, GASTROENTEROLOGY, AND AUDIOLOGY/ENT (RHC CLINIC) | ORTHOPEDICS | SPORTS MEDICINE | CARDIOLOGY AND INTERNAL MEDICINE (RHC CLINIC) |
| Gross Operating Revenue | \$ 7,380,254 | \$ 5,416,772 | \$ 2,390,698 | \$ 9,228,851 | \$ 17,006,736 | \$ 1,282,271 | \$ 5,622,977 |
| Deduction From Rev | 3,630,854 | 2,512,737 | 1,270,284 | 7,229,105 | 7,803,325 | 577,365 | 2,082,280 |
| Other Operating Revenue | - | - | - | - | - | - | - |
| Total Operating Revenue | \$ 3,749,400 | \$ 2,904,035 | \$ 1,120,414 | \$ 1,999,746 | \$ 9,203,411 | \$ 704,906 | \$ 3,540,697 |
| Operating Expense: | | | | | | | |
| Salaries & Benefits | \$ 6,970,510 | \$ 3,949,420 | \$ 1,836,331 | \$ 12,068,331 | \$ 7,961,854 | \$ 1,620,448 | \$ 4,186,827 |
| Professional Fees | 76,616 | 600 | - | 19,200 | 74,400 | - | 84,000 |
| Supplies | 143,009 | 85,651 | 24,534 | 98,412 | 135,034 | 7,730 | 48,389 |
| Purchased Services | 63,917 | 60,300 | 19,980 | 48,690 | 168,846 | 26,260 | 60,976 |
| Other Expenses | 401,689 | 403,191 | 78,555 | 211,498 | 382,833 | 33,650 | 85,331 |
| Total Operating Expenses | \$ 7,655,741 | \$ 4,499,162 | \$ 1,959,400 | \$ 12,446,131 | \$ 8,722,967 | \$ 1,688,088 | \$ 4,465,523 |
| Net Operating Rev (Exp) | \$ (3,906,341) | \$ (1,595,127) | \$ (838,986) | \$ (10,446,385) | \$ 480,444 | \$ (983,182) | \$ (924,826) |
| Non - Operating Rev / (Exp) | | | | | | | |
| Donations | - | - | - | - | - | - | - |
| Depreciation | (2,741) | (30,111) | (16,406) | (116,304) | (12,808) | (9,957) | (8,971) |
| Total Non-Operating Rev/(Exp) | (2,741) | (30,111) | (16,406) | (116,304) | (12,808) | (9,957) | (8,971) |
| Net Income/(Loss) | \$ (3,909,082) | \$ (1,625,238) | \$ (855,392) | \$ (10,562,689) | \$ 467,636 | \$ (993,138) | \$ (933,797) |
| Units | 15,000 | 11,618 | 5,300 | 15,871 | 13,400 | 2,360 | 12,469 |
| Gross Revenue/Unit | \$ 492.02 | \$ 466.24 | \$ 451.08 | \$ 581.49 | \$ 1,269.16 | \$ 543.34 | \$ 450.96 |
| Total Operating Expense/Unit | \$ 510.38 | \$ 387.26 | \$ 369.70 | \$ 784.21 | \$ 650.97 | \$ 715.29 | \$ 358.13 |

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2024**

| | PRIMARY CARE/URGENT CARE | | | | IVCH | IVCH | | | |
|------------------------------------|--------------------------|--------------|----------------|----------------------------------|---------------|---|----------------------|-----------------------------|-----------------|
| | TRUCKEE | TAHOE CITY | OLYMPIC VALLEY | PRIMARY CARE/URGENT CARE SUMMARY | OPHTHALMOLOGY | INTERNAL MEDICINE/ PEDIATRICS, PRIMARY CARE, GASTROENTEROLOGY AND ORTHOPEDIC SURGERY (RHC CLINIC) | ALL CLINICS SUBTOTAL | ADMINISTRATION AND OVERHEAD | TOTAL CLINICS |
| Gross Operating Revenue | \$ 3,080,146 | \$ 5,335,600 | \$ 3,553,222 | \$ 11,968,968 | \$ 1,086,132 | \$ 4,473,891 | \$ 65,857,550 | \$ - | \$ 65,857,550 |
| Deduction From Rev | 1,082,535 | 2,295,462 | 1,118,394 | 4,496,391 | 600,366 | 2,165,194 | 32,367,900 | - | 32,367,900 |
| Other Operating Revenue | - | - | - | - | - | - | - | - | - |
| Total Operating Revenue | \$ 1,997,611 | \$ 3,040,138 | \$ 2,434,828 | \$ 7,472,577 | \$ 485,766 | \$ 2,308,697 | \$ 33,489,650 | \$ - | \$ 33,489,650 |
| Operating Expense: | | | | | | | | | |
| Salaries & Benefits | \$ 3,006,170 | \$ 1,819,578 | \$ 929,868 | \$ 5,755,616 | \$ 1,089,552 | \$ 3,398,978 | \$ 48,837,867 | \$ 3,164,263 | \$ 52,002,130 |
| Professional Fees | - | 53,007 | 35,182 | 88,189 | - | - | 343,005 | 25,774 | 368,779 |
| Supplies | 247,254 | 122,193 | 53,719 | 423,166 | 13,642 | 37,643 | 1,017,210 | 33,507 | 1,050,717 |
| Purchased Services | 86,496 | 127,199 | 72,727 | 286,422 | 26,337 | 5,136 | 766,864 | 696,820 | 1,463,684 |
| Other Expenses | 154,551 | 54,942 | 31,887 | 241,380 | 11,949 | 36,411 | 1,886,487 | 123,626 | 2,010,113 |
| Total Operating Expenses | \$ 3,494,471 | \$ 2,176,919 | \$ 1,123,383 | \$ 6,794,773 | \$ 1,141,480 | \$ 3,478,168 | \$ 52,851,433 | \$ 4,043,990 | \$ 56,895,423 |
| Net Operating Rev (Exp) | \$ (1,496,860) | \$ 863,219 | \$ 1,311,445 | \$ 677,804 | \$ (655,714) | \$ (1,169,471) | \$ (19,361,783) | \$ (4,043,990) | \$ (23,405,773) |
| Non - Operating Rev / (Exp) | | | | | | | | | |
| Donations | - | - | - | - | - | - | - | - | - |
| Depreciation | - | (22,517) | (23,453) | (45,970) | (79,279) | (9,098) | (331,645) | (3,095) | (334,740) |
| Total Non-Operating Rev/(Exp) | - | (22,517) | (23,453) | (45,970) | (79,279) | (9,098) | (331,645) | (3,095) | (334,740) |
| Net Income/(Loss) | \$ (1,496,860) | \$ 840,702 | \$ 1,287,992 | \$ 631,834 | \$ (734,993) | \$ (1,178,569) | \$ (19,693,427) | \$ (4,047,085) | \$ (23,740,512) |
| Units | 5,754 | 9,800 | 3,800 | 19,354 | 1,921 | 9,388 | 106,681 | 106,681 | 106,681 |
| Gross Revenue/Unit | \$ 535.31 | \$ 544.45 | \$ 935.06 | \$ 618.42 | \$ 565.40 | \$ 476.55 | \$ 617.33 | \$ | \$ 617.33 |
| Total Operating Expense/Unit | \$ 607.31 | \$ 222.13 | \$ 295.63 | \$ 351.08 | \$ 594.21 | \$ 370.49 | \$ 495.42 | \$ 37.91 | \$ 533.32 |

**TAHOE FOREST HOSPITAL DISTRICT
WELLNESS NEIGHBORHOOD/COMMUNITY HEALTH PROGRAM
BUDGET FY 2024**

| | TOTAL WELLNESS NEIGHBORHOOD/COMMUNITY HEALTH PROGRAM |
|---|---|
| Gross Operating Revenue | \$ - |
| Deduction From Rev | - |
| Other Operating Revenue | - |
| Total Operating Revenue | \$ - |
| <u>Operating Expense:</u> | |
| Salaries & Benefits | \$ 851,203 |
| Professional Fees | 1,800 |
| Supplies | 59,501 |
| Purchased Services | 231,600 |
| Other Expenses | 71,205 |
| Total Operating Expenses | \$ 1,215,309 |
| Net Operating Rev (Exp) | \$ (1,215,309) |
| <u>Non - Operating Rev / (Exp)</u> | |
| Property Tax Revenues | 1,215,309 |
| Total Non-Operating Rev/(Exp) | 1,215,309 |
| Net Income/(Loss) | \$ - |
| <u>Possible Other Revenue Sources:</u> | |
| Donations | \$ 254,431 |
| Community Produce Program | 61,200 |
| Total Possible Other Revenue Sources | \$ 315,631 |

**TAHOE FOREST HOSPITAL DISTRICT
TAHOE INSTITUTE FOR RURAL HEALTH RESEARCH
BUDGET FY 2024**

| | <u>BUDGET FY2024</u> | <u>PROJECTED FY2023</u> | <u>AUDITED FY2022</u> | <u>AUDITED FY2021</u> | <u>AUDITED FY2020</u> | <u>AUDITED FY2019</u> | <u>AUDITED FY2018</u> | <u>AUDITED FY2017</u> | <u>AUDITED FY2016</u> | <u>AUDITED FY2015</u> | <u>AUDITED FY2014</u> |
|---|--------------------------|-----------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Operating Expense: | | | | | | | | | | | |
| Salaries & Benefits | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - | \$ - |
| Benefits | - | - | - | - | - | - | - | - | - | - | - |
| Benefits Workers Compensation | - | - | - | - | - | - | - | - | - | - | - |
| Benefits Health Insurance | - | - | - | - | - | - | - | - | - | - | - |
| Professional Fees | 10,220 | 8,552 | 49,973 | 28,206 | 59,606 | 183,132 | 145,724 | 236,510 | 338,264 | 406,761 | 524,544 |
| Supplies | - | - | 8,303 | - | 2,558 | - | 289 | 1,619 | 6,083 | 2,108 | 28,462 |
| Purchased Services | - | 1,100 | 30 | 14,470 | 1,126 | 6,037 | 4,689 | 48,123 | 35,248 | 22,828 | 18,868 |
| Other Expenses | - | 25 | 1,070 | 125,913 | 81,715 | 19,220 | 125,889 | 5,984 | 162,378 | 101,408 | 160,596 |
| Interest Expense | 249,025 | 195,895 | 224,636 | 208,903 | 196,397 | 181,739 | 162,324 | 143,777 | 123,986 | 92,855 | 61,147 |
| Total Operating Expenses | \$ 259,245 | \$ 205,572 | \$ 284,012 | \$ 377,492 | \$ 341,403 | \$ 390,128 | \$ 438,915 | \$ 436,013 | \$ 665,959 | \$ 625,960 | \$ 793,618 |
| Grant Reimbursement For TBI Expenses | - | (8,702) | (57,456) | (37,180) | (44,801) | (88,713) | (22,667) | (77,207) | (107,720) | (120,514) | (111,627) |
| Amount Drawn Against Credit Line | \$ (259,245) | \$ (196,870) | \$ (226,556) | \$ (340,312) | \$ (296,602) | \$ (301,415) | \$ (416,248) | \$ (358,806) | \$ (558,239) | \$ (505,446) | \$ (681,991) |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> |

Cumulative:

| | | |
|---|------------------|-----------|
| Letter of Credit | \$ 3,300,000 | N1 |
| FY2011 Actual Draw Against Credit Line | (113,644) | |
| FY2012 Actual Draw Against Credit Line | (277,496) | |
| FY2013 Actual Draw Against Credit Line | (542,943) | |
| FY2014 Actual Draw Against Credit Line | (620,843) | |
| FY2015 Actual Draw Against Credit Line | (412,591) | |
| FY2016 Actual Draw Against Credit Line | (434,253) | |
| FY2017 Actual Draw Against Credit Line | (215,029) | |
| FY2018 Actual Draw Against Credit Line | (253,924) | |
| FY2019 Actual Draw Against Credit Line | (119,676) | |
| FY2020 Actual Draw Against Credit Line | (100,205) | |
| FY2021 Actual Draw Against Credit Line | (131,409) | |
| FY2022 Actual Draw Against Credit Line | (1,920) | |
| FY2023 Projected Draw Against Credit Line | (975) | |
| FY2024 Budgeted Draw Against Credit Line | (10,220) | |
| Balance on Letter of Credit | \$ 64,873 | |

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

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 2024 that are in line with FY 2023 projected volumes, however, reflect upward trends in clinic areas and surgical services. We apply the spread of the FY 2024 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 1,548, which is 2.9% higher than projected FY 2023. Acute inpatient days for FY 2024 are budgeted at 4,954, which is 1.6% higher than projected FY 2023, but in line with recent trends. We are anticipating our average length of stay to be 3.20 for FY 2024 and our average daily census to be 14.19.

Below are a few areas worth noting:

| DEPARTMENT | PROJECTED FY 2023 | BUDGET FY 2024 | VARIANCE | PERCENT INCREASE/ (DECREASE) |
|---|----------------------|-------------------|----------|------------------------------------|
| Tahoe Forest Hospital | | | | |
| Emergency Department visits | 15,905 | 15,100 | (805) | (5.1)% |
| Tahoe City Occupational Therapy | 2,765 | 2,800 | 35 | 1.3% |
| Tahoe City Physical Therapy | 28,721 | 29,436 | 715 | 2.5% |
| Oncology Lab | 6,721 | 6,827 | 106 | 1.6% |
| Home Health Visits | 2,865 | 3,000 | 135 | 4.7% |
| Hospice Days | 2,700 | 2,948 | 248 | 9.2% |
| Surgical Services Minutes | 253,961 | 278,193 | 24,232 | 9.5% |
| Diagnostic Imaging – All | 31,189 | 31,922 | 733 | 2.4% |
| Medical Oncology | 10,479 | 10,620 | 141 | 1.3% |
| Oncology Drugs | 6,876 | 6,970 | 94 | 1.4% |
| Gastroenterology Minutes | 23,609 | 26,252 | 2,643 | 11.2% |
| Physical, Speech, & Occupational Therapy – IP | 13,454 | 13,526 | 72 | .01% |
| Multi-Specialty Clinics | | | | |
| Occupational Health | 2,541 | 2,600 | 59 | 2.3% |
| Otolaryngology (ENT) & Audiology | 1,539 | 2,213 | 674 | 43.8% |
| IM/Pulmonology & Endocrinology | 5,192 | 5,300 | 108 | 2.1% |
| 2 nd Floor Cancer Center (OB/GYN, GI/GS, Uro/Neuro, Primary Care) | 13,237 | 13,658 | 421 | 3.2% |
| Cardiology/Family Practice & Internal Medicine | 11,135 | 12,466 | 1,331 | 12.0% |
| Pediatrics | 11,508 | 11,600 | 92 | 0.8% |
| Hematology/Oncology | 4,574 | 4,600 | 26 | 0.6% |
| Radiation Oncology | 652 | 675 | 23 | 3.5% |
| Sports Medicine | 2,274 | 2,360 | 86 | 3.8% |
| Orthopedics | 13,395 | 13,400 | 5 | 0.0% |
| Urgent Care-Truckee | 4,899 | 5,754 | 855 | 17.5% |
| Primary Care-2 nd Floor MOB | 14,964 | 15,000 | 36 | 0.2% |
| Primary Care/Urgent Care-Tahoe City | 9,771 | 9,800 | 29 | 0.3% |
| Primary Care/Urgent Care-Olympic Valley | 3,600 | 3,800 | 200 | 5.6% |

Tahoe Forest Hospital District
Volumes

| | | | | |
|---|--------|--------|-------|--------|
| IVCH Health Clinic, IM/Pediatrics, Primary Care, Orthopedic Surgery, Gastroenterology | 8,929 | 9,388 | 459 | 5.5% |
| IVCH Ophthalmology | 1,419 | 1,921 | 502 | 35.4% |
| | | | | |
| Incline Village Community Hospital | | | | |
| Emergency Visits | 4,257 | 4,100 | (157) | (3.7)% |
| Surgery Cases | 59 | 65 | 6 | 10.2% |
| Laboratory | 43,500 | 44,321 | 821 | 1.9% |
| Mammography | 0 | 150 | 150 | 100.0% |
| Ultrasound | 778 | 781 | 3 | 0.4% |
| Physical, Speech, Occupational Therapies | 32,883 | 33,045 | 162 | 0.1% |
| | | | | |
| TCFH | | | | |
| Physical, Aquatic, Speech, and Occupational Therapies | 94,387 | 94,525 | 138 | 0.1% |
| | | | | |

**Tahoe Forest Hospital District
Volumes**

The following are explanations for the larger variances:

- 1) Hospice Days: Volumes have been increasing to pre-pandemic levels, however, we are taking a conservative approach in growth in FY 2024.
- 2) Surgical minutes have been increased to account for additional Outpatient Cases budgeted in FY 2024.
- 3) Gastroenterology Surgical minutes have been increased with the addition of Dr. Nachiondo in April 2023.
- 4) Multi-Specialty Clinics:
 - a. Otolaryngology/ENT: An increase in volumes was budgeted to capture a new provider expected to onboard in January 2024.
 - b. Cardiology/Internal Medicine: Volumes were increased to capture the addition of Dr. Carrea who starts seeing patients in June 2023.
 - c. Urgent Care-Truckee: Volumes were set to capture a full year of operations in FY 2024.
 - d. IVCH Health Clinic: Volumes were increased to capture the addition of Dr. Nachiondo seeing patients at IVCH.
 - e. IVCH Ophthalmology: Volumes were set to capture the addition of Dr. Koppinger.
- 5) IVCH Surgical Services: An increase in surgical cases was budgeted to capture gastroenterology surgeries provided by Dr. Nachiondo.
- 6) IVCH Mammography: This is a new service with expected start date in February 2024.

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|---------------------------------------|--------|--------|--------|--------|--------|--------|-----------|--------|-----------|-----------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 16010 ICU | | | | | | | | | | |
| ICU - Inpatient Days | 254 | 247 | 273 | 434 | 545 | 600 | 226 | 240 | 14 | 6.2% |
| ICU - Med/Surg Days | 400 | 433 | 520 | 401 | 326 | 300 | 391 | 390 | (1) | -0.3% |
| ICU - Stepdown Days | 435 | 560 | 518 | 696 | 576 | 650 | 377 | 380 | 3 | 0.8% |
| ICU - Swing Days | 18 | 18 | 15 | 8 | 85 | 150 | 1 | 0 | (1) | -100.0% |
| ICU - Short Stays - Ambulatory | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| ICU - Short Stays - Observation | 18 | 20 | 25 | 33 | 22 | 25 | 26 | 28 | 2 | 7.7% |
| ICU TFHD Summary | 1,125 | 1,278 | 1,351 | 1,572 | 1,554 | 1,725 | 1,021 | 1,038 | 17 | 1.7% |
| 16170 Med Surg | | | | | | | | | | |
| M/S - Inpatient Days | 2,328 | 2,827 | 2,816 | 2,720 | 2,936 | 3,188 | 2,558 | 2,574 | 16 | 0.6% |
| M/S - Swing Days | 371 | 409 | 316 | 114 | 326 | 400 | 240 | 240 | 0 | 0.0% |
| M/S 3170- Short Stay-Ambulatory | 52 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| M/S 3170- Short Stays-Observation | 260 | 303 | 303 | 353 | 336 | 362 | 295 | 299 | 4 | 1.4% |
| Med-Surg TFHD Summary | 3,011 | 3,539 | 3,435 | 3,187 | 3,598 | 3,950 | 3,093 | 3,113 | 20 | 0.6% |
| 16380 Obstetrics | | | | | | | | | | |
| OB/GYN Patient Days | 911 | 1,292 | 1,083 | 1,026 | 1,167 | 1,170 | 1,324 | 1,370 | 46 | 3.5% |
| Med/Surg Days in OB | 0 | 0 | 4 | 8 | 4 | 1 | 1 | 0 | (1) | -100.0% |
| 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 | 4 | 7 | 8 | 4 | 10 | 9 | 4 | 6 | 2 | 50.0% |
| OB Days TFHD Summary | 915 | 1,299 | 1,095 | 1,038 | 1,181 | 1,180 | 1,329 | 1,376 | 47 | 3.5% |
| 16530 Nursery | | | | | | | | | | |
| Newborn days | 763 | 483 | 450 | 546 | 623 | 705 | 563 | 564 | 1 | 0.2% |
| Nursery Re-admits | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Newborn Days TFHD Summary | 763 | 483 | 450 | 546 | 623 | 705 | 563 | 564 | 1 | 0.2% |
| 16580 Skilled Nursing Facility | | | | | | | | | | |
| SNF days | 11,890 | 11,673 | 9,902 | 8,496 | 7,473 | 11,312 | 9,471 | 10,950 | 1,479 | 15.6% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|---|--------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 17010 | Emergency Room | | | | | | | | | |
| <i>Admits from E/R</i> | 786 | 700 | 714 | 706 | 244 | 418 | 9 | 6 | (3) | -33.3% |
| <i>E/R Visits - Total Registrations</i> | 13,530 | 13,737 | 12,942 | 12,291 | 13,700 | 13,600 | 15,905 | 15,100 | (805) | -5.1% |
| 17070 | Perinatal | | | | | | | | | |
| <i>Perinatal O/P visits</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 17085 | TFH Health Clinic | | | | | | | | | |
| <i>TFH Health Clinic O/P visits (Combined with 2nd Floor Cancer Center Clinics in 2021)</i> | 3,049 | 2,436 | 1,406 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 17791 | TC Occupational Therapy | | | | | | | | | |
| <i>OT - TC O/P Procedures</i> | 1,700 | 1,912 | 1,665 | 2,723 | 2,680 | 2,610 | 2,765 | 2,800 | 35 | 1.3% |
| 17773 | TC Physical Therapy | | | | | | | | | |
| <i>PT - TC O/P Procedures</i> | 26,877 | 31,084 | 28,043 | 28,094 | 29,880 | 30,455 | 28,721 | 29,436 | 715 | 2.5% |
| 17510 | Oncology Lab | | | | | | | | | |
| <i>Oncology Lab tests</i> | 3,111 | 5,102 | 5,527 | 6,736 | 7,161 | 7,979 | 6,721 | 6,827 | 106 | 1.6% |
| 17290 | Home Health | | | | | | | | | |
| <i>Home Health Nursing Units</i> | 1,474 | 1,608 | 1,282 | 1,332 | 1,892 | 1785 | 1,344 | 1407 | 63 | 4.7% |
| <i>Home Health Aide Units</i> | 89 | 35 | 19 | 49 | 145 | 174 | 89 | 93 | 4 | 4.5% |
| <i>Home Health Speech Therapy Units</i> | 10 | 35 | 52 | 57 | 66 | 72 | 29 | 30 | 1 | 3.4% |
| <i>Home Health Occupational Therapy Units</i> | 290 | 543 | 443 | 574 | 547 | 575 | 544 | 570 | 26 | 4.8% |
| <i>Home Health Social Services Units</i> | 81 | 118 | 143 | 127 | 134 | 158 | 31 | 32 | 1 | 3.2% |
| <i>Home Health PT Units</i> | 562 | 1,311 | 867 | 842 | 1,006 | 1,048 | 832 | 871 | 39 | 4.7% |
| <i>Home Health - Dietary Counseling</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Home Health - Medicare Visits</i> | 1,857 | 3,124 | 2,255 | 2,501 | 3,007 | 3,032 | 2,278 | 2,385 | 107 | 4.7% |
| <i>Home Health - MediCal Visits</i> | 187 | 145 | 0 | 76 | 279 | 270 | 211 | 221 | 10 | 4.7% |
| <i>Home Health - Commercial Visits</i> | 412 | 367 | 394 | 336 | 441 | 419 | 334 | 350 | 16 | 4.8% |
| <i>Home Health - Self Pay Visits</i> | 50 | 100 | 51 | 68 | 55 | 89 | 42 | 44 | 2 | 4.8% |
| <i>Home Health Visits TFHD Summary</i> | 2,506 | 3,736 | 2,700 | 2,981 | 3,782 | 3,810 | 2,865 | 3,000 | 135 | 4.7% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|--|---------------|---------------|---------------|---------------|---------------|---------------|------------------|----------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 17310 Hospice | | | | | | | | | | |
| <i>Hospice Medicare Visits</i> | 5,304 | 1,247 | 985 | 924 | 737 | 838 | 937 | 1,023 | 86 | 9.2% |
| <i>Hospice MediCal Visits</i> | 487 | 169 | 38 | 34 | 25 | 31 | 32 | 35 | 3 | 9.4% |
| <i>Hospice Commercial Visits</i> | 404 | 100 | 146 | 128 | 87 | 103 | 110 | 120 | 10 | 9.1% |
| <i>Hospice Other Visits</i> | 0 | 41 | 18 | 2 | 16 | 28 | 20 | 22 | 2 | 10.0% |
| <i>Hospice Medicare Days</i> | 4,154 | 3,110 | 3,044 | 2,348 | 1,733 | 2,024 | 2,428 | 2,651 | 223 | 9.2% |
| <i>Hospice MediCal Days</i> | 427 | 120 | 111 | 121 | 25 | 31 | 35 | 38 | 3 | 8.6% |
| <i>Hospice Commercial Days</i> | 298 | 455 | 306 | 231 | 158 | 198 | 222 | 242 | 20 | 9.0% |
| <i>Hospice Other Days</i> | 0 | 0 | 24 | 0 | 11 | 28 | 15 | 17 | 2 | 13.3% |
| <i>Hospice Days TFHD Summary</i> | 4,879 | 3,685 | 3,485 | 2,700 | 1,927 | 2,281 | 2,700 | 2,948 | 248 | 9.2% |
| 17400 Labor and Delivery | | | | | | | | | | |
| <i>Total Deliveries</i> | 288 | 359 | 304 | 331 | 366 | 390 | 406 | 403 | (3) | -0.7% |
| 17420 Surgery | | | | | | | | | | |
| <i>OR I/P minutes</i> | 64,877 | 58,670 | 42,393 | 27,438 | 36,222 | 36,211 | 25,066 | 27,141 | 2,075 | 8.3% |
| <i>OR O/P minutes</i> | 99,045 | 111,961 | 120,028 | 149,571 | 146,974 | 136,760 | 138,005 | 151,845 | 13,840 | 10.0% |
| <i>OR I/P Cases</i> | 659 | 662 | 542 | 371 | 467 | 306 | 382 | 385 | 3 | 0.8% |
| <i>OR O/P Cases</i> | 1,681 | 1,642 | 1,812 | 2,247 | 2,032 | 1,261 | 1,974 | 2,020 | 46 | 2.3% |
| <i>Surgey Minutes TFHD</i> | 163,922 | 170,631 | 162,421 | 177,009 | 183,196 | 172,971 | 163,071 | 178,986 | 15,915 | 9.8% |
| <i>Surgey Cases TFHD</i> | 2,340 | 2,304 | 2,354 | 2,618 | 2,499 | 1,567 | 2,356 | 2,405 | 49 | 2.1% |
| 17428 Pain Clinic | | | | | | | | | | |
| <i>Pain Center minutes</i> | 8,477 | 2,491 | 2,290 | 1,844 | 461 | 0 | 0 | 0 | 0 | 0.0% |
| 17429 SPD | | | | | | | | | | |
| <i>SPD - I/P minutes</i> | 28,122 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>SPD - O/P minutes</i> | 26,793 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Sterile Processing TFHD Summary</i> | 54,915 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|--|---------------|---------------|---------------|---------------|---------------|---------------|------------------|----------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 17427 PAAS | | | | | | | | | | |
| <i>I/P Recovery minutes</i> | 45,135 | 44,416 | 36,789 | 25,583 | 33,121 | 34,448 | 22,791 | 24,397 | 1,606 | 7.0% |
| <i>O/P Recovery minutes</i> | 37,514 | 48,494 | 61,455 | 78,198 | 71,940 | 67,793 | 68,099 | 74,810 | 6,711 | 9.9% |
| <i>Procedure Room minutes</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>ASD minutes</i> | 309,963 | 266,032 | 262,955 | 282,634 | 288,718 | 275,212 | 253,961 | 278,193 | 24,232 | 9.5% |
| <i>Total PAAS Minutes Summary</i> | 392,612 | 358,942 | 361,199 | 386,415 | 393,779 | 377,453 | 344,851 | 377,400 | 32,549 | 9.4% |
| 17450 Anesthesia | | | | | | | | | | |
| <i>Anesthesia - I/P minutes</i> | 62,790 | 66,521 | 48,998 | 32,993 | 42,026 | 41,916 | 33,006 | 32,289 | (717) | -2.2% |
| <i>Anesthesia - O/P minutes</i> | 78,943 | 109,517 | 112,235 | 138,253 | 137,144 | 127,621 | 142,624 | 142,251 | (373) | -0.3% |
| <i>Anesthesia - Elsewhere minutes</i> | 6,924 | 0 | 1,316 | 1,907 | 1,377 | 2,634 | 1,376 | 1,178 | (198) | -14.4% |
| <i>Anesthesia - G/I I/P Minutes</i> | 3,965 | 2,797 | 3,297 | 3,174 | 3,321 | 4,174 | 964 | 1,186 | 222 | 23.0% |
| <i>Anesthesia - G/I O/P Minutes</i> | 11,901 | 23,157 | 20,592 | 28,342 | 35,330 | 33,129 | 27,595 | 30,906 | 3,311 | 12.0% |
| <i>Anesthesia TFHD Summary</i> | 164,523 | 201,992 | 186,438 | 204,669 | 219,198 | 209,474 | 205,565 | 207,810 | 2,245 | 1.1% |
| 17500 Laboratory | | | | | | | | | | |
| <i>Lab - TFH I/P Tests</i> | 28,960 | 32,121 | 32,023 | 37,314 | 33,645 | 35,576 | 30,534 | 30,360 | (174) | -0.6% |
| <i>Lab - TFH O/P Tests</i> | 119,066 | 122,159 | 124,433 | 151,166 | 137,561 | 147,500 | 159,453 | 158,860 | (593) | -0.4% |
| <i>Lab - MOB O/P Tests - 8664</i> | 1,477 | 196 | 440 | 535 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Lab - Tahoe City O/P Tests - 7875</i> | 4,024 | 17 | 118 | 215 | 76 | 50 | 58 | 60 | 2 | 3.4% |
| <i>Lab - Incline Village O/P Tests</i> | 16,544 | 5,404 | 6,421 | 12,172 | 14,634 | 15,000 | 12,945 | 12,950 | 5 | 0.0% |
| <i>Lab - Clinic Accounts</i> | 3,777 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Lab - Send Outs IP</i> | 1,542 | 3,190 | 2,986 | 3,064 | 2,988 | 3,125 | 3,231 | 3,210 | (21) | -0.6% |
| <i>Lab - Send Outs OP</i> | 18,255 | 18,358 | 19,245 | 26,414 | 21,511 | 21,000 | 22,600 | 22,780 | 180 | 0.8% |
| <i>Laboratory TFHD Summary</i> | 193,645 | 181,445 | 185,666 | 230,880 | 210,415 | 222,251 | 228,821 | 228,220 | (601) | -0.3% |
| 17540 Blood Bank | | | | | | | | | | |
| <i>Total Blood Units</i> | 546 | 610 | 636 | 724 | 742 | 820 | 404 | 420 | 16 | 4.0% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|-------------------------------------|--------|--------|--------|--------|--------|--------|-----------|--------|-----------|-----------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 17590 EKG | | | | | | | | | | |
| EKG - I/P Procedures | 472 | 513 | 496 | 459 | 446 | 493 | 400 | 405 | 5 | 1.3% |
| EKG - O/P Procedures | 2,819 | 2,806 | 2,895 | 3,146 | 2,901 | 3,111 | 3,384 | 3,295 | (89) | -2.6% |
| EKG TFHD Summary | 3,291 | 3,319 | 3,391 | 3,605 | 3,347 | 3,604 | 3,784 | 3,700 | (84) | -2.2% |
| 17592 Stress EKG | | | | | | | | | | |
| Stress EKG - I/P Procedures | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Stress EKG - O/P Procedures | 35 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Stress EKG TFHD Summary | 37 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 17593 Cardiac Rehab | | | | | | | | | | |
| Cardiac Rehab - Phase II | 713 | 544 | 1,845 | 1,582 | 1,823 | 1,800 | 1,495 | 1,600 | 105 | 7.0% |
| Cardiac Rehab - Phase III | 2,849 | 2,691 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Cardiac Rehab TFHD Summary | 3,562 | 3,235 | 1,845 | 1,582 | 1,823 | 1,800 | 1,495 | 1,600 | 105 | 7.0% |
| 17595 Pulmonary Rehab | | | | | | | | | | |
| Pulmonary Rehab | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 17630 Diagnostic Imaging | | | | | | | | | | |
| Diagnostic Imaging - I/P Exams | 1,533 | 1,833 | 1,653 | 1,439 | 1,439 | 1,519 | 1,236 | 1,235 | (1) | -0.1% |
| Diagnostic Imaging - O/P Exams | 7,889 | 8,380 | 8,519 | 9,078 | 10,415 | 5,303 | 4,841 | 4,900 | 59 | 1.2% |
| Vascular I/P Exams | 232 | 228 | 247 | 234 | 209 | 231 | 269 | 260 | (9) | -3.3% |
| Vascular O/P Exams | 730 | 919 | 955 | 1,255 | 1,270 | 1,663 | 1,280 | 1,285 | 5 | 0.4% |
| Diagnostic Inaging TFHD Summary | 9,422 | 10,213 | 10,172 | 10,517 | 11,854 | 6,822 | 6,077 | 6,135 | 58 | 1.0% |
| Vascular Image TFHD Summary | 962 | 1,147 | 1,202 | 1,489 | 1,479 | 1,894 | 1,549 | 1,545 | (4) | -0.3% |
| 17632 Womens Imaging Center | | | | | | | | | | |
| Mammography Exams | 3,022 | 4,746 | 4,486 | 5,387 | 5,993 | 6,273 | 6,497 | 6,450 | (47) | -0.7% |
| 17633 MOB Diagnostic Imaging | | | | | | | | | | |
| MOB O/P Exams - Xrays -17633 | 1,150 | 1,003 | 931 | 1,312 | 0 | 0 | 0 | 0 | 0 | 0.0% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|--------------------------------------|---------------------------|--------|--------|--------|--------|--------|-----------|--------|-----------|-----------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 17641 | Oncology | | | | | | | | | |
| <i>Oncology Procedures</i> | 7,737 | 8,508 | 8,465 | 9,639 | 11,377 | 12,756 | 10,479 | 10,620 | 141 | 1.3% |
| 17642 | Radiation Oncology | | | | | | | | | |
| <i>Radiation Oncology Procedures</i> | 5,329 | 5,305 | 7,782 | 6,902 | 5,858 | 5,760 | 6,080 | 6,100 | 20 | 0.3% |
| 17650 | Nuclear Medicine | | | | | | | | | |
| <i>Nuclear Med - I/P Exams</i> | 31 | 31 | 38 | 33 | 26 | 26 | 12 | 12 | 0 | 0.0% |
| <i>Nuclear Med - O/P Exams</i> | 320 | 349 | 340 | 384 | 367 | 352 | 334 | 350 | 16 | 4.8% |
| <i>Nuc Med TFHD Summary</i> | 351 | 380 | 378 | 417 | 393 | 378 | 346 | 362 | 16 | 4.6% |
| 17660 | MRI | | | | | | | | | |
| <i>MRI - I/P Exams</i> | 65 | 98 | 99 | 87 | 92 | 82 | 60 | 60 | 0 | 0.0% |
| <i>MRI - O/P Exams</i> | 2,070 | 2,362 | 2,237 | 2,687 | 2,751 | 2,974 | 2,184 | 2,960 | 776 | 35.5% |
| <i>MRI TFHD Summary</i> | 2,135 | 2,460 | 2,336 | 2,774 | 2,843 | 3,056 | 2,244 | 3,020 | 776 | 34.6% |
| 17670 | Ultrasound | | | | | | | | | |
| <i>Ultrasound - I/P Exams</i> | 281 | 224 | 484 | 214 | 214 | 436 | 218 | 200 | (18) | -8.3% |
| <i>Ultrasound - O/P Exams</i> | 2,758 | 2,508 | 3,409 | 2,993 | 2,906 | 4,403 | 3,192 | 3,200 | 8 | 0.3% |
| <i>Ultrasound TFHD Summary</i> | 3,039 | 2,732 | 3,893 | 3,207 | 3,120 | 4,839 | 3,410 | 3,400 | (10) | -0.3% |
| 17672 | Briner Ultrasound | | | | | | | | | |
| <i>Breast Ultrasound Exams</i> | 1,578 | 2,099 | 2,054 | 2,216 | 2,392 | 2,522 | 2,376 | 2,420 | 44 | 1.9% |
| 17680 | CT | | | | | | | | | |
| <i>CT - I/P Exams</i> | 336 | 497 | 583 | 679 | 660 | 659 | 712 | 710 | (2) | -0.3% |
| <i>CT - O/P Exams</i> | 3,740 | 4,442 | 4,982 | 6,379 | 7,183 | 7,095 | 7,576 | 7,480 | (96) | -1.3% |
| <i>Cat Scan TFHD Summary</i> | 4,076 | 4,939 | 5,565 | 7,058 | 7,843 | 7,754 | 8,288 | 8,190 | (98) | -1.2% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % | |
|--------------|--|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|----------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) | |
| 17685 | PET CT | | | | | | | | | | |
| | <i>PET CT - I/P Exams</i> | 3 | 4 | 2 | 5 | 4 | 2 | 4 | 0 | (4) | -100.0% |
| | <i>PET CT - O/P Exams</i> | 273 | 311 | 278 | 370 | 403 | 421 | 398 | 400 | 2 | 0.5% |
| | <i>PET Cat Scan TFHD Summary</i> | 276 | 315 | 280 | 375 | 407 | 423 | 402 | 400 | (2) | -0.5% |
| 17690 | Vascular Imaging | | | | | | | | | | |
| | <i>Vascular I/P Exams</i> | 232 | 228 | 247 | 234 | 209 | 231 | 269 | 260 | (9) | -3.3% |
| | <i>Vascular O/P Exams</i> | 730 | 919 | 955 | 1,255 | 1,270 | 1,663 | 1,280 | 1,285 | 5 | 0.4% |
| | <i>Vascular Image TFHD Summary</i> | 962 | 1,147 | 1,202 | 1,489 | 1,479 | 1,894 | 1,549 | 1,545 | (4) | -0.3% |
| 17710 | Pharmacy | | | | | | | | | | |
| | <i>Pharmacy - I/P units</i> | 128,567 | 104,506 | 100,434 | 94,296 | 103,158 | 110,692 | 85,688 | 85,130 | (558) | -0.7% |
| | <i>Pharmacy - O/P units</i> | 152,333 | 90,544 | 99,386 | 112,836 | 110,437 | 109,895 | 116,299 | 115,225 | (1,074) | -0.9% |
| | <i>Pharmacy TFHD Summary</i> | 280,900 | 195,050 | 199,820 | 207,132 | 213,595 | 220,587 | 201,987 | 200,355 | (1,632) | -0.8% |
| 17711 | Oncology Drugs Sold to Patients | | | | | | | | | | |
| | <i>Oncology Pharmacy Units</i> | 77,130 | 5,896 | 5,944 | 6,806 | 7,809 | 8,437 | 6,876 | 6,970 | 94 | 1.4% |
| 17712 | IV | | | | | | | | | | |
| | <i>IV - I/P units</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <i>IV - O/P units</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| | <i>IV TFHD Summary</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 17720 | Respiratory Therapy | | | | | | | | | | |
| | <i>RT - I/P Procedures (formerly: Minutes)</i> | 48,595 | 9,421 | 9,103 | 7,915 | 9,049 | 9,772 | 8,254 | 8,245 | (9) | -0.1% |
| | <i>RT - O/P Procedures (formerly Minutes)</i> | 13,483 | 3,775 | 3,779 | 3,912 | 3,874 | 3,688 | 4,291 | 4,250 | (41) | -1.0% |
| | <i>RT TFHD Summary</i> | 62,078 | 13,196 | 12,882 | 11,827 | 12,923 | 13,460 | 12,545 | 12,495 | (50) | -0.4% |
| 17730 | Pulmonary Function | | | | | | | | | | |
| | <i>Pulmonary - I/P Procedures</i> | 1,447 | 2,028 | 1,345 | 791 | 1,306 | 1,152 | 1,431 | 1,475 | 44 | 3.1% |
| | <i>Pulmonary - O/P Procedures</i> | 480 | 607 | 637 | 1,017 | 1,368 | 1,126 | 1,473 | 1,495 | 22 | 1.5% |
| | <i>Pulmonary TFHD Summary</i> | 1,927 | 2,635 | 1,982 | 1,808 | 2,674 | 2,278 | 2,904 | 2,970 | 66 | 2.3% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|---|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 17760 Gastro-Intestinal Services | | | | | | | | | | |
| <i>Gastro/Int OR I/P Minutes</i> | 7,318 | 1,193 | 1,004 | 1,406 | 1,394 | 1,721 | 199 | 272 | 73 | 36.7% |
| <i>Gastro/Int OR O/P Minutes</i> | 33,798 | 29,404 | 22,037 | 26,145 | 29,168 | 28,495 | 22,897 | 25,367 | 2,470 | 10.8% |
| <i>Gastro/Int I/P Recovery Minutes</i> | 842 | 855 | 1,100 | 571 | 551 | 905 | 346 | 426 | 80 | 23.1% |
| <i>Gastro/Int O/P Recovery Minutes</i> | 482 | 628 | 753 | 618 | 439 | 507 | 167 | 187 | 20 | 12.0% |
| <i>Gastro/Int I/P ASD Minutes</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Gastro/Int O/P ASD Minutes</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Gastro/Int OR I/P Cases</i> | 98 | 81 | 88 | 84 | 74 | 89 | 34 | 50 | 16 | 47.1% |
| <i>Gastro/Int OR O/P Cases</i> | 999 | 1,552 | 1,393 | 1,590 | 1,823 | 1,760 | 1,861 | 2,000 | 139 | 7.5% |
| <i>Gastro/Int Total Minutes Summary</i> | 42,440 | 32,080 | 24,894 | 28,740 | 33,449 | 31,628 | 23,609 | 26,252 | 2,643 | 11.2% |
| <i>Total Gastro/Int Total Cases Summary</i> | 1,097 | 1,633 | 1,481 | 1,674 | 1,897 | 1,849 | 1,895 | 2,050 | 155 | 8.2% |
| 17770 Physical Therapy | | | | | | | | | | |
| <i>PT - TK I/P Procedures</i> | 4,831 | 8,920 | 8,023 | 7,602 | 8,861 | 9,217 | 8,333 | 8,335 | 2 | 0.0% |
| <i>PT - TK - SNF Procedures</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Physical Therapy Procedures Summary</i> | 4,831 | 8,920 | 8,023 | 7,602 | 8,861 | 9,217 | 8,333 | 8,335 | 2 | 0.0% |
| 17780 Speech Therapy | | | | | | | | | | |
| <i>ST - I/P Procedures</i> | 40 | 467 | 299 | 247 | 58 | 61 | 46 | 46 | 0 | 0.0% |
| <i>ST - SNF Procedures</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Speech Therapy TFHD Summary</i> | 40 | 467 | 299 | 247 | 58 | 61 | 46 | 46 | 0 | 0.0% |
| 17790 Occupational Therapy | | | | | | | | | | |
| <i>OT - I/P Procedures</i> | 3,492 | 4,362 | 4,255 | 4,834 | 4,585 | 4,870 | 5,075 | 5,145 | 70 | 1.4% |
| <i>OT - SNF Procedures</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Occupational Therapy IP TFHD Summary</i> | 3,492 | 4,362 | 4,255 | 4,834 | 4,585 | 4,870 | 5,075 | 5,145 | 70 | 1.4% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|--|---------------|---------------|---------------|---------------|---------------|---------------|------------------|----------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 18340 Dietary | | | | | | | | | | |
| <i>Patient Meals</i> | 53,485 | 55,463 | 51,953 | 48,053 | 46,004 | 56,298 | 49,306 | 54,060 | 4,754 | 9.6% |
| <i>Pantries</i> | 18,145 | 16,324 | 14,375 | 10,865 | 11,286 | 11,372 | 12,219 | 12,681 | 462 | 3.8% |
| <i>Non-Patient Meals</i> | 231,006 | 246,752 | 186,340 | 64,849 | 195,583 | 194,000 | 232,918 | 234,000 | 1,082 | 0.5% |
| <i>Dietary TFHD Summary</i> | 302,636 | 318,539 | 252,668 | 123,767 | 252,873 | 261,670 | 294,443 | 300,741 | 6,298 | 2.1% |
| 18350 Laundry & Linen | | | | | | | | | | |
| <i>Pounds</i> | 323,991 | 361,544 | 330,922 | 319,303 | 336,112 | 368,729 | 293,964 | 296,353 | 2,389 | 0.8% |
| 19530 Child Care Center | | | | | | | | | | |
| <i>Child Care Days</i> | 20,771 | 23,608 | 19,257 | 20,589 | 21,779 | 21,000 | 21,454 | 21,500 | 46 | 0.2% |
| 18560 Admitting & Communication | | | | | | | | | | |
| <i>Registrations</i> | 113,873 | 177,640 | 223,752 | 302,153 | 340,336 | 403,877 | 277,047 | 290,100 | 13,053 | 4.7% |
| 18590 Financial Administration | | | | | | | | | | |
| <i>Acute Admissions</i> | 1,829 | 1,702 | 1,580 | 1,776 | 1,479 | 1,566 | 1,504 | 1,548 | 44 | 2.9% |
| <i>Swing Admissions</i> | 55 | 58 | 45 | 20 | 32 | 30 | 36 | 41 | 5 | 13.9% |
| <i>Acute Patient Days</i> | 4,328 | 5,359 | 5,214 | 5,285 | 5,554 | 5,909 | 4,877 | 4,954 | 77 | 1.6% |
| <i>Swing Days</i> | 389 | 427 | 331 | 122 | 411 | 550 | 241 | 240 | (1) | -0.4% |
| <i>Adjusted Patient Days</i> | 18,657 | 22,034 | 23,847 | 29,037 | 32,432 | 27,192 | 32,595 | 35,994 | 3,399 | 10.4% |
| <i>ICU Average Daily Census</i> | 3 | 3 | 4 | 4 | 4 | 4 | 3 | 3 | 0 | 1.3% |
| <i>OB/GYN Average Daily Census</i> | 2 | 4 | 3 | 3 | 3 | 3 | 4 | 4 | 0 | 3.1% |
| <i>Medical / Surgical - Acute - ADC</i> | 6 | 8 | 8 | 7 | 8 | 9 | 7 | 7 | 0 | 0.4% |
| <i>Medical / Surgical - Swing - ADC</i> | 1 | 1 | 1 | 0 | 1 | 1 | 1 | 1 | (0) | -0.3% |
| <i>Acute Discharges</i> | 1,829 | 1,702 | 1,580 | 1,776 | 1,479 | 1,566 | 1,504 | 1,548 | 44 | 2.9% |
| <i>Swing Discharges</i> | 55 | 55 | 45 | 20 | 32 | 30 | 36 | 41 | 5 | 13.9% |
| <i>Avg Length of Stay</i> | 2 | 3 | 3 | 3 | 4 | 4 | 3 | 3 | (0) | -1.3% |
| <i>Total Admissions TFHD</i> | 1,884 | 1,760 | 1,625 | 1,796 | 1,511 | 1,596 | 1,540 | 1,589 | 49 | 3.2% |
| <i>Total Discharges TFHD</i> | 1,884 | 1,757 | 1,625 | 1,796 | 1,511 | 1,596 | 1,540 | 1,589 | 49 | 3.2% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|--------------|---|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 18660 | Occ Health | | | | | | | | | |
| | <i>Occupational Health Visits - 18660</i> | | | | | | | | | |
| | 2,370 | 1,688 | 3,001 | 2,402 | 2,406 | 2,359 | 2,541 | 2,600 | 59 | 2.3% |
| 17516 | Lab Draw MOB | | | | | | | | | |
| | <i>Lab Draw Test - OH - 18864</i> | | | | | | | | | |
| | 2,029 | 196 | 440 | 535 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 17073 | Otolaryngology (ENT) Clinic | | | | | | | | | |
| | <i>Watson, Silver State Hearing</i> | | | | | | | | | |
| | 1,816 | 1,805 | 1,940 | 1,801 | 1,658 | 1,653 | 1,539 | 2,213 | 674 | 43.8% |
| 17078 | General Surgery Clinic | | | | | | | | | |
| | <i>Cooper, Hunt</i> | | | | | | | | | |
| | 1,021 | 836 | 1,501 | 1,119 | 2,305 | 1,301 | 1,113 | 1,124 | 11 | 1.0% |
| 17090 | I/M Pulmonology Clinic | | | | | | | | | |
| | <i>Tirdel</i> | | | | | | | | | |
| | 4,504 | 3,886 | 3,286 | 3,544 | 3,110 | 3,588 | 2,810 | 2,846 | 36 | 1.3% |
| 17079 | Cardiology/Family Practice Clinic | | | | | | | | | |
| | <i>Lombard, Scholnick</i> | | | | | | | | | |
| | 7,704 | 6,925 | 3,801 | 5,949 | 7,843 | 7,923 | 6,586 | 6,915 | 329 | 5.0% |
| 17080 | Hematology/Oncology Clinic | | | | | | | | | |
| | <i>Kaime, Koppel, Semrad</i> | | | | | | | | | |
| | 4,586 | 4,348 | 4,684 | 4,329 | 4,595 | 4,867 | 4,574 | 4,600 | 26 | 0.6% |
| 17088 | Internal Medicine Clinic | | | | | | | | | |
| | <i>Pfent, Stoll, Hagen</i> | | | | | | | | | |
| | 3,006 | 6,616 | 7,525 | 4,401 | 4,009 | 4,045 | 4,549 | 5,551 | 1,002 | 22.0% |
| 17081 | Radiation Oncology Clinic | | | | | | | | | |
| | <i>Tay, Shuff, Legarza</i> | | | | | | | | | |
| | 443 | 287 | 397 | 484 | 585 | 605 | 652 | 675 | 23 | 3.5% |
| 17082 | Urology Clinic | | | | | | | | | |
| | <i>Wainstein.Naftulin</i> | | | | | | | | | |
| | 179 | 1,595 | 2,049 | 2,101 | 964 | 2,077 | 2,315 | 2,382 | 67 | 2.9% |
| 17096 | Gastroenterology Clinic | | | | | | | | | |
| | <i>Zovich, Nachiondo, Reinhart</i> | | | | | | | | | |
| | 1,058 | 1,831 | 1,613 | 2,373 | 2,259 | 2,457 | 3,094 | 3,241 | 147 | 4.8% |

DEPARTMENTAL VOLUME TRENDS

| | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|--------------|---|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|
| | | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 17077 | Pediatrics Clinic <i>Arth, Fiamengo, Koppinger, Uglum, Vayner, Wicks, I</i> | 10,909 | 10,037 | 9,536 | 8,794 | 10,081 | 9,686 | 11,508 | 11,600 | 92 | 0.8% |
| 17075 | Women's (OB/GYN) Clinic <i>Coll, Fletcher, Howard, Streit, Taylor</i> | 9,874 | 9,969 | 9,010 | 6,450 | 5,455 | 6,835 | 5,554 | 5,741 | 187 | 3.4% |
| 17801 | Audiology Clinic <i>Silverstate Hearing Now Included in 17073</i> | 560 | 494 | 638 | 303 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 17086 | Sports Medicine Clinic <i>Winans, Holman, Ganong</i> | 1,704 | 1,909 | 1,856 | 1,919 | 2,300 | 2,455 | 2,274 | 2,360 | 86 | 3.8% |
| 17087 | Orthopedics Clinic <i>Dodd, Hagen, Jernick, Ringnes</i> | 10,190 | 12,531 | 11,161 | 12,657 | 12,888 | 13,384 | 13,395 | 13,400 | 5 | 0.0% |
| 17089 | Neurology Clinic <i>Mwero , Kreiss</i> | 0 | 0 | 747 | 1,117 | 1,359 | 1,512 | 1,161 | 1,170 | 9 | 0.8% |
| 17083 | Urgent Care-Truckee <i>Barta, Jensen, Pfent, Krause</i> | 0 | 0 | 0 | 0 | 0 | 0 | 4,899 | 5,754 | 855 | 17.5% |
| 17092 | Primary Care-Truckee <i>Barta, Cohen, Hagen, Jensen, Pfent, Kim, Pourtabib, Stoll, Sutton-Pado Ulland</i> | 0 | 0 | 3,180 | 13,448 | 14,840 | 15,339 | 14,964 | 15,000 | 36 | 0.2% |
| 17093 | Primary Care/Urgent Care-Tahoe City <i>Barta, Cohen, Schousen, Pourtabib, Holman, Krause, Plumb</i> | 0 | 0 | 2,167 | 8,915 | 8,887 | 9,308 | 9,771 | 9,800 | 29 | 0.3% |
| 17094 | Primary Care/Urgent Care-Olympic Valley <i>Krause, Pfent, Cohen, Barta, Jensen</i> | 0 | 0 | 266 | 3,187 | 4,232 | 3,971 | 3,600 | 3,800 | 200 | 5.6% |
| 17097 | Endocrinology Clinic <i>Semrad</i> | 0 | 85 | 708 | 1,537 | 1,976 | 1,832 | 2,388 | 2,454 | 66 | 2.8% |

DEPARTMENTAL VOLUME TRENDS

| | | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|--------------|--|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|
| | | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 17315 | Palliative Care Clinic <i>Koch</i> | 0 | 4,814 | 402 | 547 | 635 | 707 | 831 | 850 | 19 | 2.3% |
| 17830 | Behavioral Health Clinic <i>Lowe Now Included in 17079</i> | 0 | 269 | 547 | 980 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 18777 | Respiratory Illness Clinic <i>COVID-19 Testing</i> | 0 | 0 | 1,124 | 2,135 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 19550 | Retail Pharmacy <i>Prescriptions</i> | 31,695 | 34,579 | 35,104 | 36,569 | 51,201 | 59,944 | 75,860 | 76,776 | 916 | 1.2% |
| 26170 | Med-Surg <i>Inpatient Days</i> | 19 | 16 | 2 | 12 | 3 | 8 | 2 | 6 | 4 | 200.0% |
| | <i>Observation Days</i> | 11 | 9 | 10 | 7 | 7 | 7 | 8 | 10 | 2 | 25.0% |
| | <i>Med Surg Days IVCH Summary</i> | 30 | 25 | 12 | 19 | 10 | 15 | 10 | 16 | 6 | 60.0% |
| 27010 | Emergency Room <i>Total Emergency Visits</i> | 3,832 | 3,286 | 3,373 | 3,193 | 3,777 | 3,984 | 4,257 | 4,100 | (157) | -3.7% |
| 27074 | Ophthalmology <i>Conway & Koppinger Visits</i> | 0 | 0 | 0 | 46 | 1,238 | 1,291 | 1,419 | 1,921 | 502 | 35.4% |
| 27084 | Primary Care Clinic <i>Koch Visits Now Included in 27085</i> | 578 | 3,468 | 2,861 | 1,569 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 27085 | IVCH Health Clinic <i>Clyde, Koch, Baumann, Jernick, Naciondo, Ganong,</i> | 4,522 | 4,489 | 5,510 | 5,358 | 8,032 | 8,028 | 8,394 | 8,853 | 459 | 5.5% |
| 27830 | IVCH Behavioral Health <i>Varzos Visits</i> | 0 | 0 | 0 | 120 | 491 | 538 | 535 | 535 | 0 | 0.0% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|---------------------------------|--------------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 27420 | Surgery | | | | | | | | | |
| OR IP Minutes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OR OP Minutes | 6,958 | 6,619 | 5,197 | 4,333 | 4,280 | 4,543 | 3,644 | 4,013 | 369 | 10.1% |
| OR IP Cases | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| OR OP Cases | 84 | 91 | 58 | 54 | 57 | 50 | 59 | 65 | 6 | 10.2% |
| Surgery Cases IVCH Summary | 84 | 91 | 58 | 54 | 57 | 50 | 59 | 65 | 6 | 10.2% |
| Surgery Minutes IVCH Summary | 6,958 | 6,619 | 5,197 | 4,333 | 4,280 | 4,543 | 3,644 | 4,013 | 369 | 10.1% |
| 27429 | SPD | | | | | | | | | |
| Surgery Cases IVCH Summary | 84 | 91 | 58 | 54 | 57 | 50 | 59 | 65 | 6 | 10.2% |
| 27427 | PAAS | | | | | | | | | |
| PACU IP Minutes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| PACU OP Minutes | 1,906 | 1,596 | 1,594 | 1,433 | 923 | 668 | 322 | 1,000 | 678 | 210.6% |
| Total ASD Minutes | 15,741 | 14,503 | 11,894 | 9,928 | 9,295 | 9,754 | 7,382 | 8,793 | 1,411 | 19.1% |
| PAAS IVCH Summary | 17,647 | 16,099 | 13,488 | 11,361 | 10,218 | 10,422 | 7,704 | 9,793 | 2,089 | 27.1% |
| 27450 | Anesthesia | | | | | | | | | |
| Anesthesia IP Minutes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| Anesthesia OP Minutes | 6,877 | 6,288 | 5,103 | 4,162 | 4,092 | 4,543 | 3,416 | 3,780 | 364 | 10.7% |
| Anesthesia Elsewhere Minutes | 0 | 0 | 0 | 0 | 34 | 0 | 0 | 0 | 0 | 0.0% |
| Anesthesia Minutes IVCH Summary | 6,877 | 6,288 | 5,103 | 4,162 | 4,126 | 4,543 | 3,416 | 3,780 | 364 | 10.7% |
| 27470 | Med Supplies sold to Patients | | | | | | | | | |
| Total Emergency Visits | 3,832 | 3,286 | 3,373 | 3,193 | 3,777 | 3,984 | 4,257 | 4,100 | (157) | -3.7% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|---|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 27500 Lab | | | | | | | | | | |
| <i>Lab - Inpatient Billable Tests</i> | 189 | 99 | 23 | 55 | 43 | 0 | 31 | 36 | 5 | 16.1% |
| <i>Lab - Outpatient Billable Tests</i> | 25,428 | 24,428 | 25,120 | 30,222 | 32,561 | 36,709 | 38,588 | 39,392 | 804 | 2.1% |
| <i>EKG</i> | 666 | 849 | 620 | 633 | 654 | 659 | 912 | 876 | (36) | -3.9% |
| <i>Reference Lab</i> | 1,833 | 1,717 | 1,930 | 5,146 | 5,646 | 6,111 | 3,969 | 4,017 | 48 | 1.2% |
| <i>Blood</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Laboratory IVCH Summary</i> | 28,116 | 27,093 | 27,693 | 36,056 | 38,904 | 43,479 | 43,500 | 44,321 | 821 | 1.9% |
| 27540 Blood | | | | | | | | | | |
| <i>Blood</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 27590 EKG | | | | | | | | | | |
| <i>EKG</i> | 666 | 849 | 620 | 633 | 654 | 659 | 912 | 876 | (36) | -3.9% |
| 27630 Diagnostic Imaging | | | | | | | | | | |
| <i>Radiology - I/P Exams</i> | 22 | 4 | 3 | 3 | 2 | 0 | 1 | 1 | 0 | 0.0% |
| <i>Radiology - O/P Exams (Inc. Mammo Thru FY23)</i> | 731 | 777 | 868 | 992 | 1,031 | 930 | 1,181 | 1,190 | 9 | 0.8% |
| <i>Radiology - ER Exams</i> | 1,615 | 1,600 | 1,492 | 1,574 | 1,615 | 1,590 | 1,790 | 1,727 | (63) | -3.5% |
| <i>Diagnostic Imaging IVCH Summary</i> | 2,368 | 2,381 | 2,363 | 2,569 | 2,648 | 2,520 | 2,972 | 2,918 | (54) | -1.8% |
| 27632 Mammography | | | | | | | | | | |
| <i>Mammography - O/P Exams</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 150 | 150 | 0.0% |
| 27670 Ultrasound | | | | | | | | | | |
| <i>Ultrasound - O/P Exams</i> | 0 | 0 | 0 | 49 | 722 | 715 | 778 | 781 | 3 | 0.4% |
| 27680 Cat Scan | | | | | | | | | | |
| <i>CT - I/P Exams</i> | 0 | 0 | 2 | 3 | 1 | 0 | 0 | 0 | 0 | 0.0% |
| <i>CT - O/P Exams</i> | 234 | 170 | 185 | 352 | 308 | 300 | 380 | 390 | 10 | 2.6% |
| <i>CT - ER Exams</i> | 577 | 658 | 648 | 670 | 836 | 781 | 1,025 | 989 | (36) | -3.5% |
| <i>CT IVCH Summary</i> | 811 | 828 | 835 | 1,025 | 1,145 | 1,081 | 1,405 | 1,379 | (26) | -1.9% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|------------------------------|-------------------------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 27710 | Drugs Sold to Patients | | | | | | | | | |
| <i>Pharmacy - I/P Units</i> | 379 | 240 | 55 | 137 | 62 | 0 | 51 | 60 | 9 | 17.6% |
| <i>Pharmacy - O/P Units</i> | 14,654 | 11,503 | 11,221 | 11,297 | 12,467 | 13,280 | 13,364 | 13,482 | 118 | 0.9% |
| <i>Pharmacy IVCH Summary</i> | 15,033 | 11,743 | 11,276 | 11,434 | 12,529 | 13,280 | 13,415 | 13,542 | 127 | 0.9% |
| 27712 | IV | | | | | | | | | |
| <i>IV's - I/P Units</i> | 1 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>IV's - O/P Units</i> | 164 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>IV IVCH Summary</i> | 165 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 27720 | Respiratory Therapy | | | | | | | | | |
| <i>RT - I/P Procedures</i> | 87 | 20 | 6 | 9 | 2 | 2 | 2 | 6 | 4 | 200.0% |
| <i>RT - O/P Procedures</i> | 802 | 689 | 629 | 538 | 607 | 664 | 405 | 391 | (14) | -3.5% |
| <i>RT IVCH Summary</i> | 889 | 709 | 635 | 547 | 609 | 666 | 407 | 397 | (10) | -2.5% |
| 27770 | Physical Therapy | | | | | | | | | |
| <i>PT - Procedures</i> | 26,919 | 29,257 | 26,235 | 30,842 | 30,319 | 31,367 | 30,651 | 30,800 | 149 | 0.5% |
| 27780 | Speech Therapy | | | | | | | | | |
| <i>ST - Procedures</i> | 0 | 0 | 177 | 130 | 52 | 50 | 211 | 220 | 9 | 4.3% |
| 27790 | Occupational Therapy | | | | | | | | | |
| <i>OT - Procedures</i> | 1,332 | 1,601 | 1,574 | 2,139 | 1,863 | 2,150 | 2,021 | 2,025 | 4 | 0.2% |
| 27874 | Sleep Clinic | | | | | | | | | |
| <i>Sleep Clinic Visits</i> | 157 | 141 | 51 | 32 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 28340 | Dietary | | | | | | | | | |
| <i>Patient Meals</i> | 929 | 869 | 834 | 874 | 1,189 | 1,173 | 1,201 | 1,182 | (19) | -1.6% |
| <i>Pantry</i> | 3,288 | 2,546 | 2,457 | 2,064 | 988 | 1,027 | 1,022 | 1,025 | 3 | 0.3% |
| <i>Non-Patient Meals</i> | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| <i>Dietary IVCH Summary</i> | 4,217 | 3,415 | 3,291 | 2,938 | 2,177 | 2,200 | 2,223 | 2,207 | (16) | -0.7% |

DEPARTMENTAL VOLUME TRENDS

| | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | 2023 | 2024 | Variance | % |
|---|---------------|---------------|---------------|---------------|---------------|---------------|------------------|---------------|------------------|------------------|
| | Actual | Actual | Actual | Actual | Actual | Budget | Projected | Budget | Inc/(Dec) | Inc/(Dec) |
| 28560 Admitting | | | | | | | | | | |
| <i>Registrations</i> | 16,572 | 24,902 | 27,818 | 35,384 | 46,142 | 46,562 | 35,532 | 37,400 | 1,868 | 5.3% |
| 28610 Administration | | | | | | | | | | |
| <i>Acute Admissions</i> | 10 | 5 | 1 | 7 | 2 | 8 | 1 | 2 | 1 | 100.0% |
| 57770 Physical Therapy | | | | | | | | | | |
| <i>PT - TK O/P Procedures</i> | 56,302 | 59,705 | 55,060 | 65,037 | 67,083 | 68,858 | 74,247 | 74,250 | 3 | 0.0% |
| 57771 Aquatic Therapy | | | | | | | | | | |
| <i>PT - Aquatic & PT/OT Group Aquatic</i> | 1,474 | 3,589 | 2,535 | 3,700 | 4,234 | 4,255 | 4,598 | 4,700 | 102 | 2.2% |
| 57780 Speech Therapy | | | | | | | | | | |
| <i>ST - O/P Procedures</i> | 585 | 2,612 | 775 | 1,613 | 1,662 | 1,644 | 1,875 | 1,875 | 0 | 0.0% |
| 57790 Occupational Therapy | | | | | | | | | | |
| <i>OT - O/P Procedures</i> | 7,465 | 7,883 | 8,067 | 10,886 | 12,689 | 12,516 | 13,667 | 13,700 | 33 | 0.2% |
| 57802 Sports Performance Training & Testing | | | | | | | | | | |
| <i>TCFH - Sports Lab</i> | 1,423 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0.0% |
| 58660 Occupational Health Testing | | | | | | | | | | |
| <i>TCFH - Occupational Hlth Testing</i> | 2,476 | 2,586 | 1,880 | 1,262 | 987 | 1,000 | 995 | 1,200 | 205 | 20.6% |
| 58771 Fitness Center | | | | | | | | | | |
| <i>TCFH - Memberships</i> | 980 | 941 | 919 | 730 | 101 | 0 | 0 | 0 | 0 | 0.0% |
| 58775 HP Fitness/Wellness/Massage | | | | | | | | | | |
| <i>TCFH - Fitness/Weight/Nutrition/Other</i> | 4,157 | 3,583 | 3,009 | 1,956 | 2,977 | 2,524 | 3,044 | 3,150 | 106 | 3.5% |

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

We incorporated an overall **5% rate increase effective August 1, 2023**. However, of this 5% increase, the District will only realize approximately 2.4% 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 2024 to be \$598.0 million**. This is a \$44.7 million increase to our gross revenue when compared to Projected FY 2023. FY 2024 gross revenue is 14.4% Inpatient and 85.6% Outpatient

Budgeted EBIDA for FY 2024 is \$12.5 million, representing a \$4.5 million decrease from Projected FY 2023. This net decrease is reflective of an increase in Net Patient Revenues, increases in Salaries, Wages & Benefits, Professional Fees, Supplies, and Purchased Services. A budgeted rate increase in August 2023 is needed to help offset these budgeted cost increases, inflation, and declining payor reimbursement. Return on Gross Revenue **EBIDA is 2.1%**, projecting 1.0% lower than Projected FY 2023.

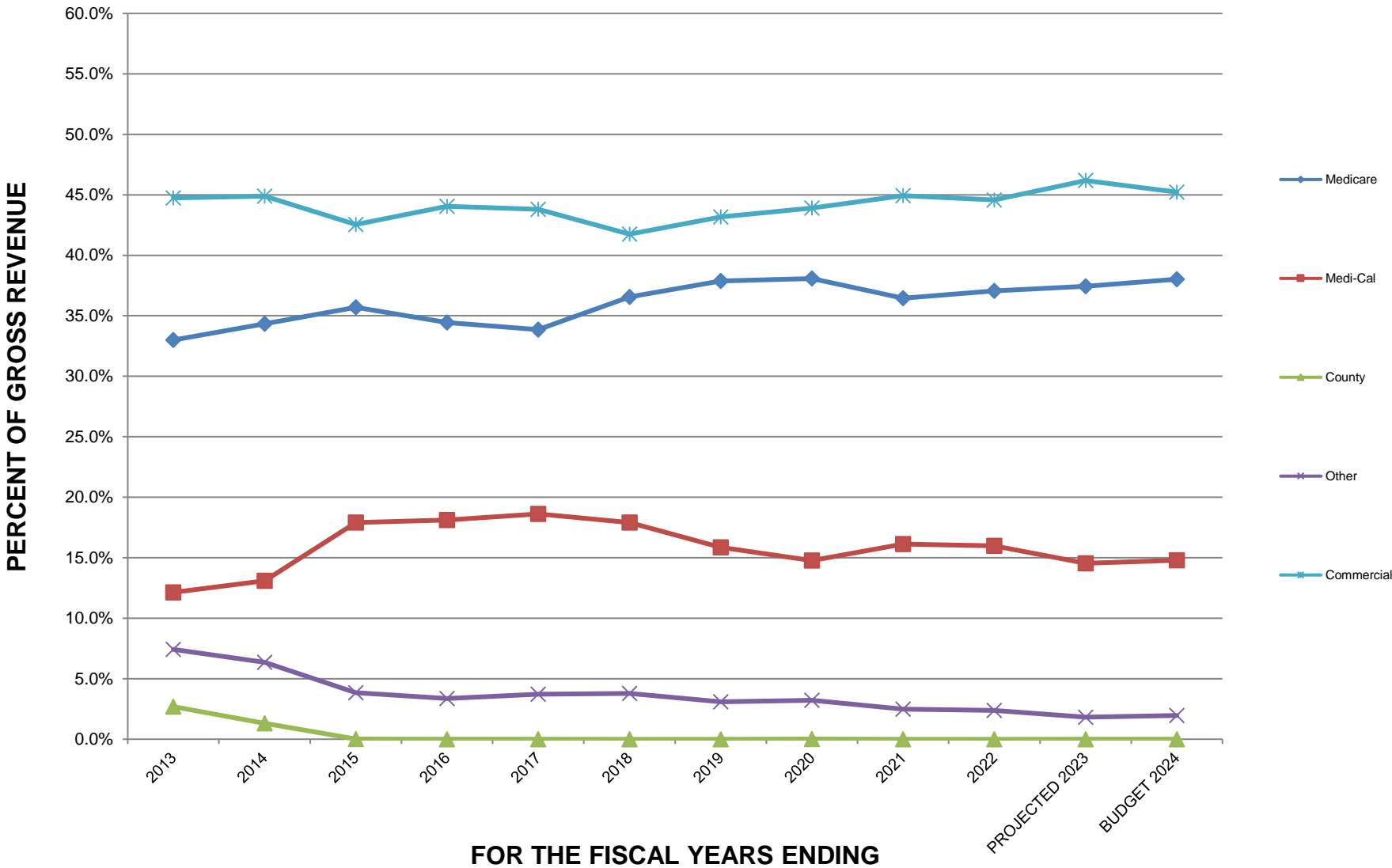
Budgeted Net Income/(Loss) for FY 2024 is a profit of \$15.6 million, an increase of \$3.7 million from Projected FY 2023. The increase is related to an increase in Property Tax Revenues net of the Wellness Neighborhood/Community Health expenses, an increase in Donations, increases in Interest Income and Unrealized Market Gains 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 6.0%, an increase of 1.2% from the Projected FY 2023 Return on Equity. This increase is due to the budgeted higher Net Income combined with a higher Net Asset (Fund) Balance.

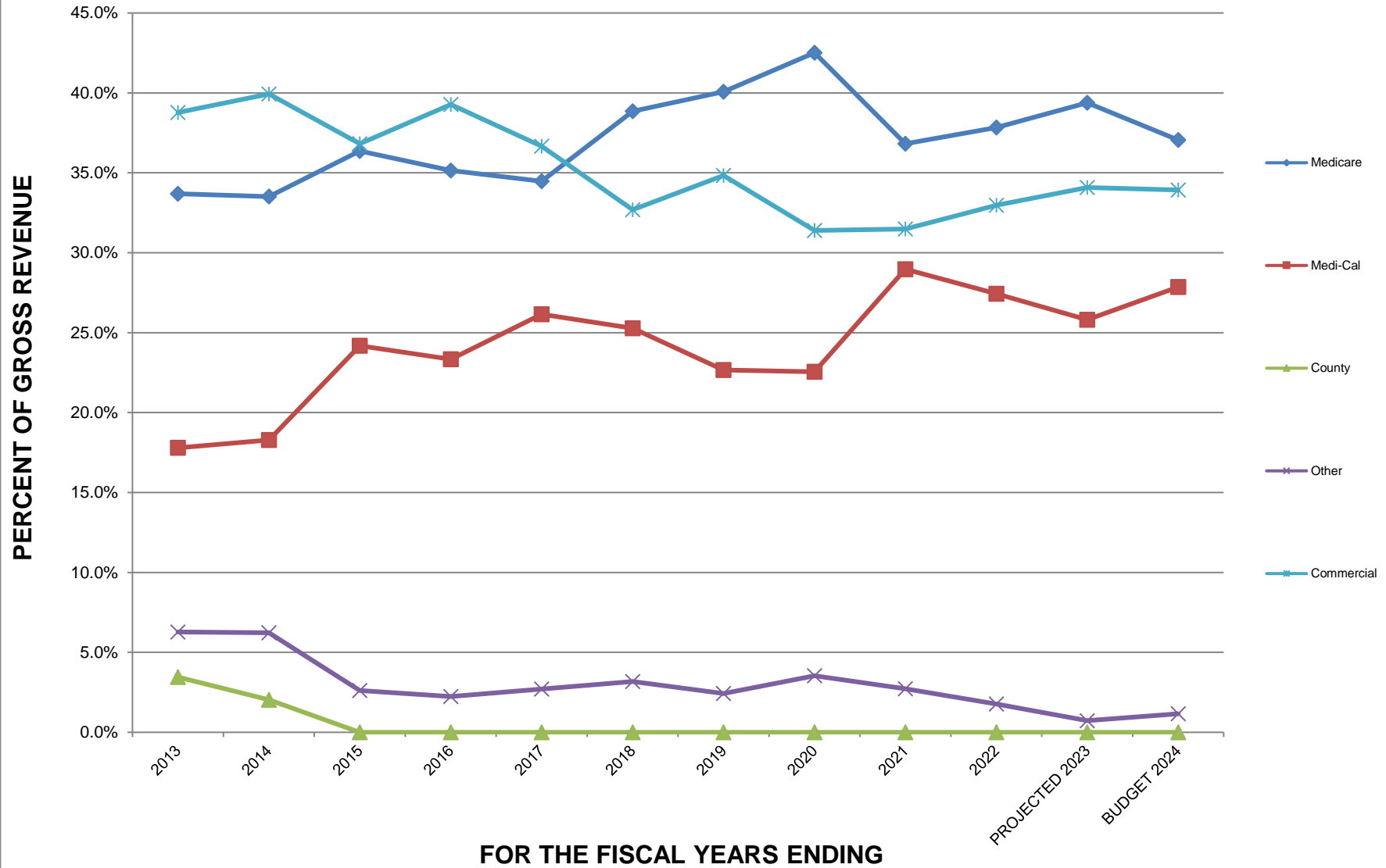
Total Gross Revenue **Payor Mix** for the FY 2024 budget reflects comparable trending that we witnessed in FY 2023. We made marginal adjustments to our Medicare, Medi-Cal, and Commercial percentages. See table below.

| Payor Mix | Budget FY 2024 | Projected FY 2023 |
|------------------|-----------------------|--------------------------|
| Medicare | 38.0% | 37.5% |
| Medi-Cal | 14.8% | 14.5% |
| County | 0.0% | 0.0% |
| Other | 2.0% | 1.8% |
| Commercial | 45.2% | 46.2% |

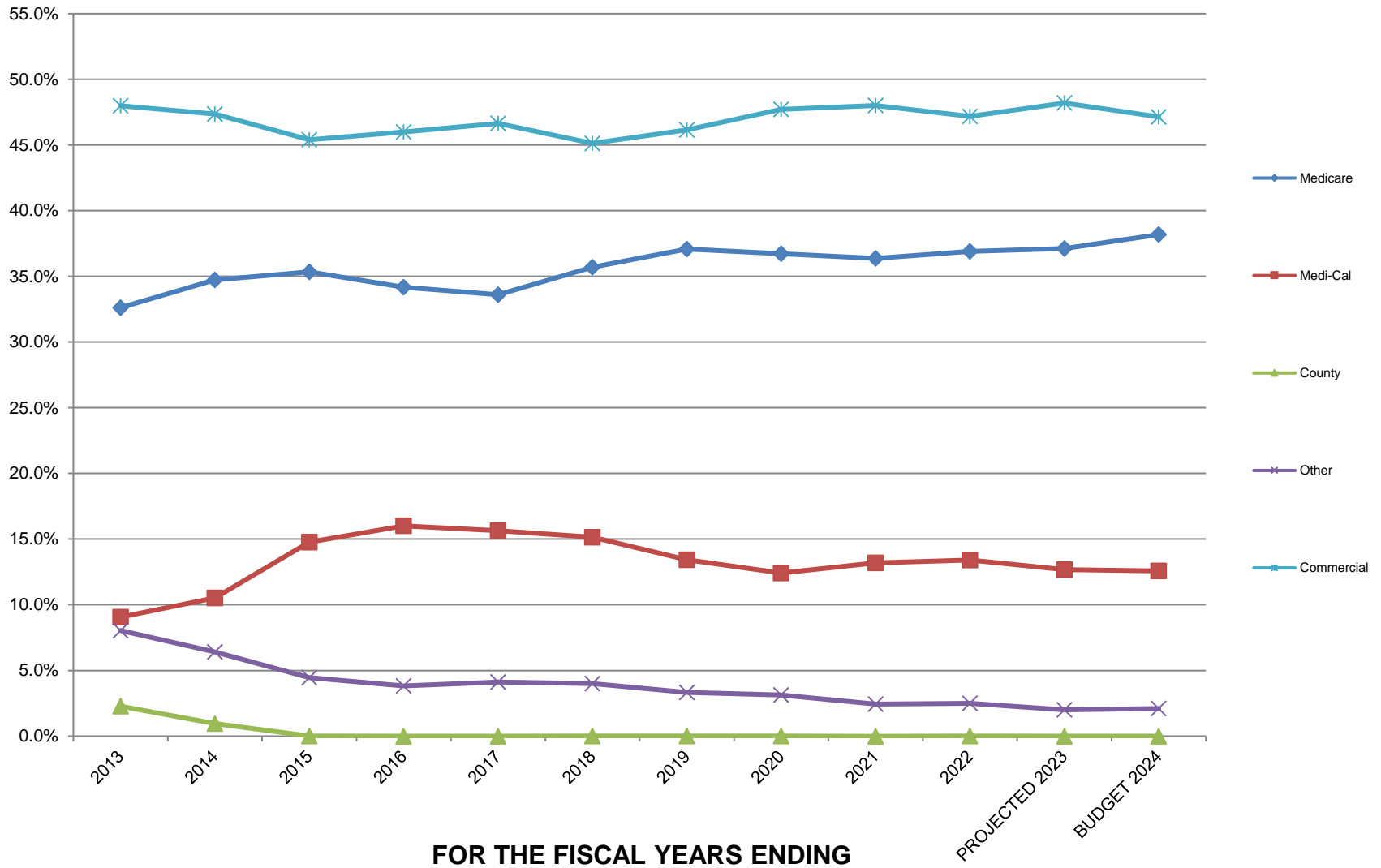
GROSS REVENUE PAYOR MIX TRENDING



INPATIENT REVENUE PAYOR MIX TRENDING



OUTPATIENT REVENUE PAYOR MIX TRENDING



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

| INPATIENT | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | PROJECTED | BUDGET |
|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|--------|
| | | | | | | | | | | | 2023 | 2024 |
| Medicare | 33.7% | 33.5% | 36.4% | 35.1% | 34.5% | 38.9% | 40.1% | 42.5% | 36.8% | 37.8% | 39.4% | 37.0% |
| Medi-Cal | 17.8% | 18.3% | 24.2% | 23.3% | 26.2% | 25.3% | 22.7% | 22.6% | 29.0% | 27.4% | 25.8% | 27.9% |
| County | 3.5% | 2.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other | 6.3% | 6.2% | 2.6% | 2.2% | 2.7% | 3.2% | 2.4% | 3.5% | 2.7% | 1.8% | 0.7% | 1.2% |
| Commercial | 38.8% | 39.9% | 36.8% | 39.3% | 36.7% | 32.7% | 34.8% | 31.4% | 31.5% | 33.0% | 34.1% | 33.9% |

| OUTPATIENT | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | PROJECTED | BUDGET |
|-------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|--------|
| | | | | | | | | | | | 2023 | 2024 |
| Medicare | 32.6% | 34.7% | 35.4% | 34.2% | 33.6% | 35.7% | 37.1% | 36.7% | 36.4% | 36.9% | 37.1% | 38.2% |
| Medi-Cal | 9.1% | 10.5% | 14.8% | 16.0% | 15.6% | 15.2% | 13.4% | 12.4% | 13.2% | 13.4% | 12.7% | 12.6% |
| County | 2.3% | 1.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other | 8.0% | 6.4% | 4.5% | 3.8% | 4.1% | 4.0% | 3.3% | 3.1% | 2.4% | 2.5% | 2.0% | 2.1% |
| Commercial | 48.0% | 47.4% | 45.4% | 46.0% | 46.6% | 45.1% | 46.1% | 47.7% | 48.0% | 47.2% | 48.2% | 47.1% |

| TOTAL | 2013 | 2014 | 2015 | 2016 | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | PROJECTED | BUDGET |
|--------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-----------|--------|
| | | | | | | | | | | | 2023 | 2024 |
| Medicare | 33.0% | 34.3% | 35.7% | 34.5% | 33.9% | 36.6% | 37.9% | 38.1% | 36.5% | 37.1% | 37.4% | 38.0% |
| Medi-Cal | 12.1% | 13.1% | 17.9% | 18.1% | 18.6% | 17.9% | 15.9% | 14.8% | 16.1% | 16.0% | 14.5% | 14.8% |
| County | 2.7% | 1.3% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% | 0.0% |
| Other | 7.4% | 6.4% | 3.8% | 3.4% | 3.7% | 3.8% | 3.1% | 3.2% | 2.5% | 2.4% | 1.8% | 2.0% |
| Commercial | 44.8% | 44.9% | 42.5% | 44.0% | 43.8% | 41.7% | 43.2% | 43.9% | 44.9% | 44.6% | 46.2% | 45.2% |

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 \$290.0 million (48.5% of gross revenue) for FY 2024, representing an increase of \$22.9 million from Projected FY 2023 (\$267.2 million, 48.3%). The rise in our Contractual Allowances is attributed to the increase in budgeted gross revenue in FY 2024, and accounting for marginal shifts in our Medicare, Medi-Cal, and Commercial payor mix. Contractual Allowances have been calculated based upon gross revenue and reimbursement rates by payor. We also have accounted for additional reimbursement the District will see related to AB113 Non-Designated Public Hospital IGT funding, Rate Range IGT funding from the Medi-Cal managed care plans, and AB915 Medi-Cal Outpatient Supplemental funding. This additional reimbursement was budgeted at approximately \$6.2 million.

Charity Care has been budgeted at 2.0% of gross revenue totaling \$12.0 million and Bad Debt has been budgeted at 1.5% of gross revenue or \$9.1 million. We believe these percentages are representative of current and future economic circumstances based on unemployment rates in California and Nevada, 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 2023 is reflecting \$5.0 million in Charity Care (.90%) and \$6.5 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 52.0% of gross revenue, as compared to Projected FY 2023's 50.4%.

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

Management has budgeted an overall increase of 44.1 FTEs when compared to projected FY 2023, and a 7.1 FTE increase when compared to the budgeted FY 2023 FTEs.

Increases in our FTEs for FY 2024 are related to additional staffing requirements for growth in the Multi-Specialty Clinics with the expansion of the 2nd and 3rd floors of the Medical Office Building (MOB) 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, and Access Center departments to accommodate increased patient volumes, as well as to support expansion of specialty services, physicians, and advanced practice providers in our Clinics. Additions were also necessary for the Emergency Department, Home Health/Hospice programs, Oncology programs, and Outpatient Therapies, as well as in our overhead and support departments in Housekeeping, Engineering, Information Technology, Quality, Nursing & Community Case Management, 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 2024 as compared to Projected FY 2023, as well as Budget FY 2023 is outlined below:

| <i>Additional FTEs added to Programs or Services:</i> | <i>Budget FY 2024 vs Projected FY 2023</i> | <i>Budget FY 2024 vs Budget FY 2023</i> |
|--|---|--|
| ICU | .89 | -2.69 |
| Med/Surg | .37 | -2.58 |
| Emergency Department | .96 | 1.20 |
| Diagnostic Imaging | .39 | -.93 |
| Housekeeping | .51 | -3.37 |
| Engineering | .94 | -.79 |
| Information Technology | .76 | 2.09 |
| Patient Financial Services | 4.49 | -.44 |
| Patient Registration | 2.04 | .50 |
| Access Center/Central Scheduling | 11.20 | 4.89 |
| Human Resources | .48 | -.86 |
| Medical Staff | .39 | 1.01 |
| Nursing Administration | .37 | -.97 |
| Quality | 1.27 | 1.02 |

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

| | | |
|--|---------------|--------------|
| Nursing & Community Case Management | .82 | .54 |
| IVCH Gastroenterology | .40 | .40 |
| Home Health/Hospice | .75 | -1.23 |
| Oncology Programs | .69 | -1.79 |
| Child Care Center | 1.54 | -.13 |
| Multi-Specialty Clinics and MSC Administrative Support | 18.52 | 26.78 |
| Retail Pharmacy | .41 | 2.73 |
| Physical, Speech, & Occupational Therapy – OP | 2.81 | -3.39 |
| Total Additional FTE's | 51.00 | 21.99 |
| <i>FTE Decreases to Core Staffing Levels:</i> | | |
| Labor and Delivery | -6.08 | .36 |
| Surgery | -1.92 | -.73 |
| Laboratory | -.98 | -2.05 |
| Gastro-Intestinal Services | -.73 | .03 |
| Dietary | -1.12 | -.11 |
| Emergency Preparedness | -2.67 | -4.18 |
| Skilled Nursing Facility | -1.22 | -.23 |
| IVCH Patient Registration | -1.30 | -1.97 |
| IVCH Administration | -.72 | -.30 |
| Total FTE Decrease | -16.74 | -9.18 |
| Total | 34.26 | 12.81 |

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

As with each year, Management intends to use its discretion to appropriately balance the FTE requirements for FY 2024 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 2024 total 66.05 compared to FY 2023 projected FTEs of 56.42 and FY 2023 budgeted FTEs of 64.14. The FY 2024 budget consists of 47.66 Physician FTEs related to clinic operations and 18.39 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 2024

| Dept # | Dept Name | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | BUDGET FY 2023 | PROJECTED FY 2023 | BUDGET FY 2024 | BUDGET FY 2024 vs PROJECTED FY 2023 | BUDGET FY 2024 vs BUDGET FY 2023 |
|--------|-----------------------------------|---------|---------|---------|---------|---------|----------------|-------------------|----------------|-------------------------------------|----------------------------------|
| 16010 | ICU | 14.66 | 13.45 | 16.12 | 16.44 | 13.55 | 15.32 | 11.74 | 12.63 | 0.89 | -2.69 |
| 16170 | Med-Surg | 27.81 | 25.91 | 27.55 | 28.42 | 25.33 | 30.18 | 27.23 | 27.60 | 0.37 | -2.58 |
| 17010 | Emergency Room | 23.70 | 20.20 | 26.57 | 27.21 | 23.69 | 27.70 | 27.94 | 28.90 | 0.96 | 1.20 |
| 17180 | Ski Aid - Sugar Bowl | 0.48 | 0.51 | 0.40 | 0.26 | 0.22 | 0.40 | 0.24 | 0.25 | 0.01 | -0.15 |
| 17181 | Ski Aid - Boreal | 0.46 | 0.45 | 0.19 | 0.22 | 0.24 | 0.40 | 0.25 | 0.25 | 0.00 | -0.15 |
| 17182 | Ski Aid -Alpine | 0.46 | 0.49 | 0.34 | 0.56 | 0.43 | 0.40 | 0.33 | 0.40 | 0.07 | 0.00 |
| 17400 | Labor and Delivery | 21.31 | 16.41 | 18.93 | 18.66 | 15.34 | 15.66 | 22.10 | 16.02 | -6.08 | 0.36 |
| 17403 | Perinatal | 0.39 | 0.72 | 0.70 | 0.65 | 0.64 | 0.60 | 0.78 | 0.74 | -0.04 | 0.14 |
| 17420 | Surgery | 24.26 | 20.43 | 22.98 | 21.07 | 16.96 | 18.15 | 19.34 | 17.42 | -1.92 | -0.73 |
| 17427 | PAAS | 12.95 | 10.56 | 14.18 | 15.96 | 13.68 | 15.53 | 15.67 | 15.08 | -0.59 | -0.45 |
| 17428 | Pain Clinic | 0.39 | 0.87 | 0.64 | 0.54 | 0.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17429 | Sterile Processing | 6.92 | 7.80 | 8.23 | 9.78 | 8.03 | 8.70 | 8.42 | 8.59 | 0.17 | -0.11 |
| 17450 | Anesthesia | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17500 | Laboratory | 23.29 | 22.20 | 23.91 | 23.60 | 23.44 | 27.10 | 26.03 | 25.05 | -0.98 | -2.05 |
| 17515 | Tahoe City Lab Draw | 0.88 | 0.79 | 0.83 | 1.06 | 1.19 | 1.54 | 1.39 | 1.20 | -0.19 | -0.34 |
| 17593 | Cardiac Rehab | 0.77 | 0.92 | 1.03 | 1.46 | 1.68 | 1.89 | 1.57 | 1.65 | 0.08 | -0.24 |
| 17630 | Diagnostic Imaging | 12.97 | 12.90 | 15.98 | 17.45 | 16.41 | 17.95 | 16.63 | 17.02 | 0.39 | -0.93 |
| 17632 | Womens Imaging Center | 3.38 | 3.26 | 3.65 | 4.61 | 4.78 | 4.92 | 4.90 | 4.84 | -0.06 | -0.08 |
| 17633 | MOB Diagnostic Imaging | 1.08 | 1.13 | 1.10 | 1.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17650 | Nuclear Medicine | 1.32 | 1.40 | 1.39 | 1.38 | 1.43 | 1.50 | 1.75 | 1.70 | -0.05 | 0.20 |
| 17660 | MRI | 2.35 | 2.20 | 2.24 | 2.55 | 2.45 | 2.49 | 2.86 | 2.85 | -0.01 | 0.36 |
| 17670 | Ultrasound | 5.60 | 3.65 | 6.39 | 6.53 | 3.83 | 5.82 | 4.85 | 4.89 | 0.04 | -0.93 |
| 17672 | Briner Imaging | 1.06 | 1.17 | 1.15 | 1.23 | 1.04 | 1.27 | 1.09 | 1.10 | 0.01 | -0.17 |
| 17680 | Cat Scan | 2.74 | 2.37 | 2.53 | 2.92 | 3.12 | 3.33 | 2.99 | 3.04 | 0.05 | -0.29 |
| 17685 | PET CT | 0.42 | 0.37 | 0.37 | 0.49 | 0.47 | 0.55 | 0.51 | 0.50 | -0.01 | -0.05 |
| 17720 | Respiratory Therapy | 6.69 | 7.19 | 7.48 | 7.64 | 6.11 | 8.16 | 6.74 | 6.84 | 0.10 | -1.32 |
| 17760 | Gastro-Intestinal Services | 3.24 | 5.16 | 5.72 | 6.11 | 6.17 | 6.46 | 7.22 | 6.49 | -0.73 | 0.03 |
| 17770 | Physical Therapy - Inpatient | 0.16 | 0.00 | 0.00 | 0.00 | 0.00 | 4.77 | 4.06 | 3.97 | -0.09 | -0.80 |
| 17773 | Physical Therapy - Tahoe City | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 8.40 | 6.86 | 6.94 | 0.08 | -1.46 |
| 17780 | Speech Therapy - Inpatient | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.10 | 0.07 | 0.08 | 0.01 | -0.02 |
| 17790 | Occupational Therapy - Inpatient | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 2.24 | 1.50 | 1.65 | 0.15 | -0.59 |
| 17791 | Occupational Therapy - Tahoe City | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.85 | 0.68 | 0.70 | 0.02 | -0.15 |
| 18210 | Education | 1.81 | 2.31 | 2.76 | 2.61 | 2.53 | 2.59 | 2.78 | 2.80 | 0.02 | 0.21 |
| 18340 | Dietary | 26.34 | 27.10 | 32.36 | 30.23 | 27.73 | 30.97 | 31.98 | 30.86 | -1.12 | -0.11 |
| 18390 | Pharmacy Overhead | 12.48 | 10.17 | 12.71 | 12.19 | 9.94 | 11.77 | 11.70 | 11.78 | 0.08 | 0.01 |
| 18400 | Materials Management | 9.93 | 9.83 | 10.47 | 11.00 | 10.57 | 11.93 | 12.01 | 11.98 | -0.03 | 0.05 |
| 18440 | Housekeeping | 28.16 | 29.02 | 32.04 | 31.15 | 30.76 | 32.07 | 28.19 | 28.70 | 0.51 | -3.37 |
| 18460 | Engineering | 16.26 | 13.65 | 16.80 | 17.26 | 15.20 | 17.71 | 15.98 | 16.92 | 0.94 | -0.79 |

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2024

| Dept # | Dept Name | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | BUDGET FY 2023 | PROJECTED FY 2023 | BUDGET FY 2024 | BUDGET FY 2024 vs PROJECTED FY 2023 | BUDGET FY 2024 vs BUDGET FY 2023 |
|------------------|---------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|-------------------|----------------|-------------------------------------|----------------------------------|
| 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 | 27.06 | 26.48 | 27.05 | 25.42 | 25.30 | 26.46 | 27.79 | 28.55 | 0.76 | 2.09 |
| 18493 | Project Management Office | 0.00 | 0.00 | 3.50 | 4.00 | 3.82 | 3.98 | 3.95 | 3.99 | 0.04 | 0.01 |
| 18510 | Accounting | 6.06 | 8.71 | 8.42 | 7.61 | 6.85 | 8.95 | 8.67 | 8.99 | 0.32 | 0.04 |
| 18530 | Patient Financial Services | 20.28 | 12.71 | 14.66 | 13.70 | 12.02 | 17.41 | 12.48 | 16.97 | 4.49 | -0.44 |
| 18560 | Patient Registration & Communications | 28.32 | 32.35 | 33.26 | 31.17 | 30.78 | 39.93 | 38.39 | 40.43 | 2.04 | 0.50 |
| 18570 | Access Center/Centralized Scheduling | 11.34 | 41.47 | 46.66 | 49.68 | 52.15 | 66.49 | 60.18 | 71.38 | 11.20 | 4.89 |
| 18590 | Financial Administration | 1.04 | 1.00 | 1.00 | 1.02 | 1.11 | 0.99 | 0.99 | 1.00 | 0.01 | 0.01 |
| 18591 | Revenue Cycle | 2.91 | 2.13 | 3.60 | 3.92 | 3.82 | 4.98 | 4.91 | 4.99 | 0.08 | 0.01 |
| 18593 | Managed Care | 0.71 | 0.32 | 0.40 | 0.60 | 0.25 | 0.99 | 1.11 | 1.25 | 0.14 | 0.26 |
| 18610 | Administration | 5.82 | 5.98 | 6.04 | 6.30 | 6.17 | 6.96 | 7.64 | 7.99 | 0.35 | 1.03 |
| 18612 | Corporate Compliance | 0.68 | 0.67 | 0.13 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18620 | Board of Directors | 0.08 | 0.07 | 0.06 | 0.08 | 0.08 | 0.10 | 0.07 | 0.10 | 0.03 | 0.00 |
| 18630 | Community Relations/Marketing | 1.96 | 1.98 | 2.00 | 2.04 | 1.91 | 1.99 | 2.00 | 2.00 | 0.00 | 0.01 |
| 18632 | Community Development | 1.00 | 1.00 | 1.00 | 1.00 | 0.96 | 0.99 | 0.98 | 1.00 | 0.02 | 0.01 |
| 18650 | Human Resources | 6.40 | 7.90 | 8.61 | 8.82 | 10.17 | 10.74 | 9.40 | 9.88 | 0.48 | -0.86 |
| 18700 | Medical Records | 6.69 | 4.82 | 5.50 | 5.19 | 6.16 | 6.96 | 6.82 | 6.99 | 0.17 | 0.03 |
| 18710 | Medical Staff | 2.85 | 3.02 | 3.03 | 3.00 | 2.52 | 2.98 | 3.60 | 3.99 | 0.39 | 1.01 |
| 18720 | Nursing Administration | 10.22 | 10.58 | 12.46 | 13.30 | 12.37 | 12.98 | 11.70 | 12.01 | 0.31 | -0.97 |
| 18740 | Quality | 4.72 | 4.39 | 4.50 | 4.04 | 4.31 | 5.97 | 5.72 | 6.99 | 1.27 | 1.02 |
| 18750 | Nursing Case Management | 6.31 | 6.78 | 6.55 | 6.55 | 5.55 | 5.98 | 5.62 | 5.99 | 0.37 | 0.01 |
| 18751 | Community Case Management | 5.28 | 4.96 | 5.75 | 6.59 | 5.85 | 6.51 | 6.59 | 7.04 | 0.45 | 0.53 |
| 18752 | Quality Assurance | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18753 | Infection Control/Employee Health | 1.17 | 0.99 | 0.83 | 0.57 | 0.97 | 0.99 | 1.01 | 1.00 | -0.01 | 0.01 |
| 18770 | Population (Community) Health | 1.29 | 2.15 | 1.60 | 1.72 | 0.00 | 1.92 | 0.00 | 0.00 | 0.00 | -1.92 |
| 18777 | Emergency Preparedness/COVID-19 | 0.07 | 0.02 | 19.30 | 24.03 | 8.78 | 4.18 | 2.67 | 0.00 | -2.67 | -4.18 |
| TOTAL TFH | | 446.98 | 455.07 | 533.65 | 542.63 | 489.02 | 578.85 | 550.67 | 563.96 | 13.29 | -14.89 |

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2024

| Dept # | Dept Name | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | BUDGET FY 2023 | PROJECTED FY 2023 | BUDGET FY 2024 | BUDGET FY 2024 vs PROJECTED FY 2023 | BUDGET FY 2024 vs BUDGET FY 2023 |
|---------------------------------------|---|--------------|--------------|--------------|--------------|--------------|----------------|-------------------|----------------|-------------------------------------|----------------------------------|
| 26170 | Med-Surg | 5.22 | 4.91 | 5.00 | 4.95 | 4.56 | 4.77 | 5.18 | 4.69 | -0.49 | -0.08 |
| 27010 | Emergency Room | 7.49 | 6.42 | 7.87 | 7.25 | 6.30 | 7.41 | 7.30 | 7.24 | -0.06 | -0.17 |
| 27189 | Ski Aid-Diamond Peak | 0.20 | 0.18 | 0.17 | 0.20 | 0.18 | 0.20 | 0.26 | 0.20 | -0.06 | 0.00 |
| 27420 | Surgery | 0.56 | 0.53 | 0.44 | 0.33 | 0.29 | 0.45 | 0.35 | 0.50 | 0.15 | 0.05 |
| 27429 | Sterile Processing | 0.04 | 0.02 | 0.01 | 0.07 | 0.05 | 0.10 | 0.03 | 0.10 | 0.07 | 0.00 |
| 27430 | PAAS | 0.00 | 0.00 | 0.00 | 0.09 | 0.13 | 0.15 | 0.12 | 0.15 | 0.03 | 0.00 |
| 27500 | Laboratory | 6.05 | 4.18 | 5.47 | 5.50 | 3.77 | 3.98 | 4.45 | 4.39 | -0.06 | 0.41 |
| 27630 | Diagnostic Imaging | 3.84 | 2.00 | 3.70 | 3.51 | 1.48 | 1.59 | 1.86 | 1.75 | -0.11 | 0.16 |
| 27632 | Mammography | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.25 | 0.25 | 0.00 | 0.25 |
| 27670 | Ultrasound | 0.00 | 0.00 | 0.00 | 0.03 | 0.73 | 0.80 | 0.63 | 0.72 | 0.09 | -0.08 |
| 27680 | Cat Scan | 1.17 | 1.35 | 1.76 | 1.29 | 0.97 | 1.09 | 0.97 | 1.00 | 0.03 | -0.09 |
| 27760 | Gastroenterology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.40 | 0.40 | 0.40 |
| 27770 | Physical Therapy | 0.01 | 0.00 | 0.01 | 0.00 | 0.00 | 9.74 | 6.66 | 6.82 | 0.16 | -2.92 |
| 27780 | Speech Therapy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.30 | 0.14 | 0.15 | 0.01 | -0.15 |
| 27790 | Occupational Therapy | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.60 | 0.64 | 0.63 | -0.01 | 0.03 |
| 28340 | Dietary | 1.32 | 0.99 | 1.09 | 1.24 | 1.44 | 1.45 | 1.55 | 1.49 | -0.06 | 0.04 |
| 28390 | Pharmacy Overhead | 0.00 | 0.00 | 0.21 | 0.21 | 0.18 | 0.20 | 0.22 | 0.20 | -0.02 | 0.00 |
| 28440 | Housekeeping | 2.07 | 2.16 | 2.06 | 2.10 | 1.95 | 1.99 | 2.02 | 2.00 | -0.02 | 0.01 |
| 28460 | Engineering | 0.00 | 0.03 | 0.09 | 0.30 | 0.20 | 0.40 | 0.29 | 0.25 | -0.04 | -0.15 |
| 28560 | Admitting | 5.66 | 5.98 | 6.53 | 6.88 | 6.83 | 7.46 | 6.79 | 5.49 | -1.30 | -1.97 |
| 28570 | Central Scheduling | 0.00 | 0.00 | 0.89 | 0.99 | 0.95 | 1.24 | 1.00 | 1.00 | 0.00 | -0.24 |
| 28610 | Administration | 1.01 | 1.00 | 0.93 | 1.16 | 1.12 | 0.75 | 1.17 | 0.45 | -0.72 | -0.30 |
| 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 | 1.01 | 1.16 | 1.01 | 0.84 | 1.00 | 1.04 | 0.90 | 0.90 | 0.00 | -0.14 |
| 28777 | Emergency Preparedness | 0.00 | 0.00 | 0.78 | 0.36 | 0.59 | 0.25 | 0.26 | 0.02 | -0.24 | -0.23 |
| TOTAL IVCH | | 35.65 | 30.91 | 38.02 | 37.30 | 32.72 | 45.96 | 43.04 | 40.79 | -2.25 | -5.17 |
| TOTAL SKILLED NURSING FACILITY | | 30.66 | 30.80 | 31.06 | 29.26 | 24.57 | 30.63 | 31.62 | 30.40 | -1.22 | -0.23 |
| TOTAL HOME HEALTH | | 8.57 | 6.88 | 5.80 | 4.64 | 4.38 | 8.00 | 6.71 | 7.07 | 0.36 | -0.93 |
| 17310 | Hospice | 4.69 | 3.36 | 6.53 | 5.80 | 2.86 | 3.14 | 2.82 | 3.05 | 0.23 | -0.09 |
| 19555 | Thrift Store Truckee | 5.61 | 6.43 | 6.26 | 6.17 | 5.80 | 6.58 | 6.21 | 6.32 | 0.11 | -0.26 |
| 19560 | Thrift Store Incline (Formerly Kings Beach) | 1.55 | 0.68 | 0.60 | 1.41 | 1.06 | 1.07 | 1.07 | 1.12 | 0.05 | 0.05 |
| TOTAL HOSPICE AND THRIFT | | 11.85 | 10.47 | 13.39 | 13.38 | 9.72 | 10.79 | 10.10 | 10.49 | 0.39 | -0.30 |

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2024

| Dept # | Dept Name | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | BUDGET FY 2023 | PROJECTED FY 2023 | BUDGET FY 2024 | BUDGET FY 2024 vs PROJECTED FY 2023 | BUDGET FY 2024 vs BUDGET FY 2023 |
|--|--|--------------|---------------|---------------|---------------|---------------|----------------|-------------------|----------------|-------------------------------------|----------------------------------|
| 17510 | Oncology Lab | 1.14 | 1.10 | 1.12 | 1.13 | 1.06 | 1.14 | 0.84 | 1.00 | 0.16 | -0.14 |
| 17641 | Medical Oncology (Infusion Center) | 22.51 | 22.19 | 24.20 | 25.13 | 24.30 | 29.84 | 27.95 | 28.51 | 0.56 | -1.33 |
| 17642 | Radiation Oncology | 2.77 | 2.02 | 1.69 | 2.27 | 3.48 | 4.82 | 4.53 | 4.50 | -0.03 | -0.32 |
| TOTAL ONCOLOGY PROGRAM | | 26.42 | 25.31 | 27.01 | 28.53 | 28.84 | 35.80 | 33.32 | 34.01 | 0.69 | -1.79 |
| TOTAL CHILDCARE CENTER | | 15.22 | 16.07 | 15.90 | 15.41 | 16.03 | 18.60 | 16.93 | 18.47 | 1.54 | -0.13 |
| 17073 | Otolaryngology (ENT) Clinic | 3.60 | 3.62 | 4.75 | 4.83 | 0.00 | 4.97 | 0.00 | 0.00 | 0.00 | -4.97 |
| 17074 | Primary Care | 0.00 | 0.00 | 0.37 | 0.07 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17075 | 2nd Floor Cancer Center Clinics | 5.00 | 7.50 | 7.31 | 24.97 | 30.90 | 34.71 | 35.64 | 38.04 | 2.40 | 3.33 |
| 17077 | Pediatrics Clinic | 11.60 | 11.67 | 12.38 | 13.02 | 12.46 | 13.94 | 15.58 | 17.92 | 2.34 | 3.98 |
| 17078 | General Surgery Clinic | 2.88 | 2.90 | 2.52 | 0.11 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17079 | Cardiology/Family Practice Clinic | 17.41 | 18.43 | 18.39 | 16.61 | 18.94 | 25.86 | 21.30 | 20.13 | -1.17 | -5.73 |
| 17082 | Urology Clinic | 1.72 | 4.37 | 5.51 | 0.34 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17083 | Urgent Care-Truckee | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 11.48 | 18.72 | 7.24 | 18.72 |
| 17085 | TFH Health Clinic | 2.86 | 2.87 | 3.19 | 0.38 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17086 | Sports Medicine Clinic | 1.42 | 1.32 | 1.29 | 1.29 | 5.18 | 6.56 | 4.80 | 5.59 | 0.79 | -0.97 |
| 17087 | Orthopedics Clinic | 6.47 | 15.12 | 17.58 | 21.94 | 26.09 | 31.38 | 29.59 | 31.79 | 2.20 | 0.41 |
| 17089 | Neurology Clinic | 0.00 | 0.00 | 0.68 | 0.04 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17090 | Internal Medicine/Pulmonology Clinic | 7.30 | 6.06 | 5.28 | 8.53 | 7.73 | 8.60 | 8.44 | 10.28 | 1.84 | 1.68 |
| 17092 | Primary Care/Urgent Care-Truckee | 0.00 | 0.00 | 6.20 | 16.34 | 16.00 | 27.89 | 25.30 | 35.19 | 9.89 | 7.30 |
| 17093 | Primary Care/Urgent Care-Tahoe City | 0.00 | 0.00 | 3.45 | 6.99 | 6.75 | 9.14 | 9.71 | 8.39 | -1.32 | -0.75 |
| 17094 | Primary Care/Urgent Care-Squaw Valley | 0.00 | 0.00 | 1.26 | 2.54 | 2.79 | 3.38 | 4.98 | 5.49 | 0.51 | 2.11 |
| 17096 | Gastroenterology Clinic | 3.03 | 2.85 | 3.62 | 0.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17097 | Endocrinology Clinic | 0.00 | 0.09 | 0.85 | 0.16 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17186 | Community Vaccine Clinic | 0.00 | 0.00 | 0.00 | 1.38 | 2.05 | 0.50 | 0.00 | 0.00 | 0.00 | -0.50 |
| 17315 | Palliative Care | 0.00 | 0.10 | 2.56 | 2.08 | 2.00 | 2.44 | 3.36 | 2.55 | -0.81 | 0.11 |
| 17517 | 2nd Floor Cancer Center Clinics Lab Draw | 0.00 | 0.00 | 0.00 | 1.51 | 1.83 | 1.55 | 2.20 | 2.45 | 0.25 | 0.90 |
| 17830 | Behavioral Health | 0.00 | 1.19 | 3.36 | 5.10 | 6.04 | 8.41 | 10.71 | 8.29 | -2.42 | -0.12 |
| 18532 | Clinics Business Office | 0.00 | 2.62 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18660 | Occupational Health | 7.51 | 7.64 | 7.66 | 9.61 | 11.37 | 11.24 | 12.23 | 11.58 | -0.65 | 0.34 |
| 18715 | Clinics Administration | 7.56 | 9.98 | 10.98 | 11.76 | 13.17 | 17.90 | 19.63 | 15.23 | -4.40 | -2.67 |
| 27074 | Ophthalmology Clinic | 0.00 | 0.00 | 0.00 | 0.13 | 3.32 | 3.98 | 3.36 | 3.99 | 0.63 | 0.01 |
| 27084 | IVCH Primary Care Clinic | 0.60 | 4.10 | 3.76 | 2.74 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27085 | IVCH Health Clinic | 6.23 | 7.09 | 8.07 | 8.38 | 12.43 | 11.09 | 14.93 | 16.13 | 1.20 | 5.04 |
| 27186 | Community Vaccine Clinic | 0.00 | 0.00 | 0.00 | 0.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27830 | Behavioral Health | 0.00 | 0.00 | 0.00 | 1.15 | 0.00 | 1.44 | 0.00 | 0.00 | 0.00 | -1.44 |
| TOTAL MULTI-SPECIALTY CLINIC SERVICES | | 85.19 | 109.52 | 131.02 | 162.64 | 179.05 | 224.98 | 233.24 | 251.76 | 18.52 | 26.78 |

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2024

| Dept # | Dept Name | FY 2018 | FY 2019 | FY 2020 | FY 2021 | FY 2022 | BUDGET FY 2023 | PROJECTED FY 2023 | BUDGET FY 2024 | BUDGET FY 2024 vs PROJECTED FY 2023 | BUDGET FY 2024 vs BUDGET FY 2023 |
|----------------------------------|---------------------------------------|---------------|---------------|---------------|---------------|---------------|----------------|-------------------|----------------|-------------------------------------|----------------------------------|
| TOTAL RETAIL PHARMACY | | 4.82 | 5.75 | 6.06 | 6.24 | 7.53 | 9.10 | 11.42 | 11.83 | 0.41 | 2.73 |
| 18615 | TFH Foundation | 2.97 | 2.52 | 3.20 | 2.67 | 2.00 | 1.99 | 1.91 | 2.00 | 0.09 | 0.01 |
| 19553 | The Gift Tree | 0.59 | 0.90 | 0.83 | 0.60 | 0.00 | 0.00 | 1.50 | 1.50 | 0.00 | 1.50 |
| 28615 | IVCH Foundation | 1.60 | 1.65 | 1.19 | 0.83 | 0.98 | 0.99 | 0.92 | 1.00 | 0.08 | 0.01 |
| TOTAL FOUNDATIONS | | 5.16 | 5.07 | 5.22 | 4.10 | 2.98 | 2.98 | 4.33 | 4.50 | 0.17 | 1.52 |
| TOTAL VOLUNTEERS | | 0.45 | 0.12 | 1.00 | 0.43 | 0.76 | 0.80 | 0.80 | 0.80 | 0.00 | 0.00 |
| 57770 | Physical Therapy - Outpatient | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 25.03 | 20.39 | 22.96 | 2.57 | -2.07 |
| 57771 | Physical Therapy Aquatic - Outpatient | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.99 | 0.89 | 0.90 | 0.01 | -0.09 |
| 57780 | Speech Therapy - Outpatient | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 1.49 | 1.40 | 1.50 | 0.10 | 0.01 |
| 57790 | Occupational Therapy - Outpatient | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 3.93 | 2.56 | 2.69 | 0.13 | -1.24 |
| 58660/58771 | Center Operations - Retail | 4.30 | 4.67 | 4.12 | 3.58 | 2.83 | 3.04 | 3.36 | 3.48 | 0.12 | 0.44 |
| TOTAL CENTER OPERATIONS | | 4.30 | 4.67 | 4.12 | 3.58 | 2.83 | 34.48 | 28.60 | 31.53 | 2.93 | -2.95 |
| 18633 | Wellness Neighborhood | 2.99 | 4.53 | 4.99 | 4.89 | 6.60 | 5.75 | 7.30 | 7.24 | -0.06 | 1.49 |
| 18634 | Medi-Cal PRIME Project | 2.77 | 3.26 | 3.57 | 3.52 | 3.71 | 3.55 | 3.14 | 3.16 | 0.02 | -0.39 |
| 18792 | JPA Housing Project | 0.00 | 0.00 | 0.11 | 0.50 | 0.98 | 1.39 | 1.78 | 1.80 | 0.02 | 0.41 |
| TOTAL INITIATIVE PROGRAMS | | 5.76 | 7.79 | 8.67 | 8.91 | 11.29 | 10.69 | 12.22 | 12.20 | -0.02 | 1.51 |
| 18495 | Systems Upgrade (EPIC & Premier FY18) | 1.87 | 0.02 | 0.02 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 18465 | Construction Labor | 0.00 | 0.82 | 3.51 | 3.36 | 3.47 | 5.77 | 5.15 | 4.79 | -0.36 | -0.98 |
| TOTAL CAPITALIZED LABOR | | 1.87 | 0.84 | 3.53 | 3.36 | 3.47 | 5.77 | 5.15 | 4.79 | -0.36 | -0.98 |
| GRAND TOTAL TFHD | | 682.90 | 709.27 | 824.45 | 860.41 | 813.19 | 1017.43 | 988.15 | 1022.60 | 34.45 | 5.17 |

TAHOE FOREST HOSPITAL DISTRICT
TOTAL PHYSICIAN FTE SUMMARY
BUDGET FY 2024

| Dept # | Dept Name | FYE 2020 | FYE 2021 | FYE 2022 | BUDGET FY 2023 | PROJECTED FY 2023 | BUDGET FY 2024 | BUDGET FY 2024 vs PROJECTED FY 2023 | BUDGET FY 2024 vs BUDGET FY 2023 |
|--|--|--------------|--------------|--------------|-------------------|----------------------|-------------------|--|---|
| 17073 | Otolaryngology (ENT) Clinic | 1.04 | 1.01 | 0.99 | 0.99 | 1.12 | 0.00 | -1.12 | -0.99 |
| 17075 | 2nd Floor Cancer Center Clinics | 3.50 | 4.60 | 11.25 | 11.70 | 9.86 | 13.22 | 3.36 | 1.52 |
| 17077 | Pediatrics Clinic | 3.46 | 3.94 | 4.44 | 5.12 | 4.84 | 5.70 | 0.86 | 0.58 |
| 17078 | General Surgery Clinic | 1.47 | 1.90 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17079 | Cardiology/Family Practice Clinic | 0.45 | 1.75 | 3.52 | 3.48 | 2.82 | 2.61 | -0.21 | -0.87 |
| 17080 | Hematology/Oncology Clinic | 0.00 | 0.00 | 1.55 | 3.33 | 3.36 | 3.07 | -0.29 | -0.26 |
| 17082 | Urology Clinic | 0.50 | 1.08 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17083 | Urgent Care-Truckee | 0.00 | 0.00 | 0.00 | 0.00 | 0.34 | 0.75 | 0.41 | 0.75 |
| 17085 | TFH Health Clinic | 0.33 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17086 | Sports Medicine Clinic | 0.90 | 0.92 | 1.10 | 1.95 | 1.43 | 2.10 | 0.67 | 0.15 |
| 17087 | Orthopedics Clinic | 2.34 | 3.24 | 3.71 | 4.00 | 3.85 | 3.90 | 0.05 | -0.10 |
| 17088 | Internal Medicine | 3.09 | 1.83 | 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 |
| 17090 | Internal Medicine/Pulmonology Clinic | 0.85 | 0.76 | 1.55 | 1.57 | 1.59 | 1.58 | -0.01 | 0.01 |
| 17092 | Primary Care/Urgent Care-Truckee | 1.17 | 2.43 | 2.10 | 6.31 | 4.64 | 6.58 | 1.94 | 0.27 |
| 17093 | Primary Care/Urgent Care-Tahoe City | 1.20 | 2.77 | 2.68 | 2.79 | 1.96 | 2.03 | 0.07 | -0.76 |
| 17094 | Primary Care/Urgent Care-Squaw Valley | 0.37 | 0.91 | 0.94 | 1.39 | 0.89 | 0.73 | -0.16 | -0.66 |
| 17096 | Gastroenterology Clinic | 1.09 | 1.89 | 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 |
| 17801 | Audiology Clinic | 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 | 0.00 | 0.66 | 0.66 | 0.66 |
| 18660 | Occupational Health | 0.00 | 0.14 | 0.21 | 0.32 | 0.01 | 0.01 | 0.00 | -0.31 |
| 27074 | Ophthalmology Clinic | 0.00 | 0.10 | 0.91 | 0.85 | 0.98 | 1.35 | 0.37 | 0.50 |
| 27084 | IVCH Primary Care Clinic | 0.27 | 0.43 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27085 | IVCH Health Clinic | 1.14 | 2.11 | 3.73 | 4.04 | 3.52 | 3.37 | -0.15 | -0.67 |
| 27086 | IVCH Internal Medicine/Pediatrics Clinic | 0.20 | 0.45 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27100 | IVCH Orthopedic Surgery | 0.06 | 0.14 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL MULTI-SPECIALTY CLINIC SERVICES | | 24.29 | 34.26 | 38.68 | 47.84 | 41.21 | 47.66 | 6.45 | -0.18 |

TAHOE FOREST HOSPITAL DISTRICT
TOTAL PHYSICIAN FTE SUMMARY
BUDGET FY 2024

| Dept # | Dept Name | FYE 2020 | FYE 2021 | FYE 2022 | BUDGET FY 2023 | PROJECTED FY 2023 | BUDGET FY 2024 | BUDGET FY 2024 vs PROJECTED FY 2023 | BUDGET FY 2024 vs BUDGET FY 2023 |
|--|--------------------------------|--------------|--------------|--------------|-------------------|----------------------|-------------------|--|---|
| 16010 | ICU | 0.00 | 0.00 | 0.05 | 0.01 | 0.09 | 0.01 | -0.08 | 0.00 |
| 16580 | Skilled Nursing Facility | 0.00 | 0.14 | 0.11 | 0.13 | 0.11 | 0.13 | 0.02 | 0.00 |
| 17010 | Emergency Department | 0.00 | 0.60 | 0.66 | 0.73 | 0.61 | 0.72 | 0.11 | -0.01 |
| 17076 | Hospitalist | 2.02 | 3.57 | 3.74 | 3.97 | 3.47 | 5.00 | 1.53 | 1.03 |
| 17290 | Home Health | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 17310 | Hospice | 0.00 | 0.19 | 0.22 | 0.13 | 0.22 | 0.23 | 0.01 | 0.10 |
| 17315 | Palliative Care | 0.00 | 0.01 | 0.01 | 0.03 | 0.09 | 0.11 | 0.02 | 0.08 |
| 17450 | Anesthesiology | 0.00 | 0.00 | 0.21 | 6.22 | 4.69 | 5.66 | 0.97 | -0.56 |
| 17593 | Cardiac Rehab | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.01 | 0.01 | 0.01 |
| 17630 | Diagnostic Imaging | 0.00 | 0.00 | 2.20 | 2.29 | 4.65 | 4.69 | 0.04 | 2.40 |
| 17632 | Mammography | 0.00 | 0.00 | 0.00 | 0.49 | 0.00 | 0.00 | 0.00 | -0.49 |
| 17650 | Nuclear Medicine | 0.00 | 0.00 | 0.00 | 0.04 | 0.00 | 0.00 | 0.00 | -0.04 |
| 17660 | MRI | 0.00 | 0.00 | 0.00 | 0.28 | 0.00 | 0.00 | 0.00 | -0.28 |
| 17670 | Ultrasound | 0.00 | 0.00 | 0.00 | 0.47 | 0.00 | 0.00 | 0.00 | -0.47 |
| 17672 | Briner Ultrasound | 0.00 | 0.00 | 0.00 | 0.29 | 0.00 | 0.00 | 0.00 | -0.29 |
| 17680 | Cat Scan | 0.00 | 0.00 | 0.00 | 0.60 | 0.00 | 0.00 | 0.00 | -0.60 |
| 17685 | PET CT | 0.00 | 0.00 | 0.00 | 0.04 | 0.00 | 0.00 | 0.00 | -0.04 |
| 18240 | Medical Postgraduate Education | 0.00 | 0.00 | 0.00 | 0.08 | 0.02 | 0.08 | 0.06 | 0.00 |
| 18610 | Administration | 0.00 | 0.00 | 0.02 | 0.00 | 0.04 | 0.00 | -0.04 | 0.00 |
| 18633 | Wellness Neighborhood | 0.00 | 0.05 | 0.04 | 0.02 | 0.02 | 0.02 | 0.00 | 0.00 |
| 18710 | Medical Staff | 0.00 | 0.03 | 0.24 | 0.06 | 0.43 | 0.19 | -0.24 | 0.13 |
| 18715 | Physician Services | 0.00 | 0.14 | 0.12 | 0.12 | 0.70 | 1.36 | 0.66 | 1.24 |
| 18740 | Quality Management | 0.00 | 0.04 | 0.04 | 0.05 | 0.07 | 0.08 | 0.01 | 0.03 |
| 18753 | Infection Control | 0.00 | 0.02 | 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 |
| 27010 | IVCH Emergency Department | 0.00 | 0.06 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| 27630 | IVCH Diagnostic Imaging | 0.00 | 0.00 | 0.00 | 0.06 | 0.00 | 0.00 | 0.00 | -0.06 |
| 27670 | IVCH Ultrasound | 0.00 | 0.00 | 0.00 | 0.06 | 0.00 | 0.00 | 0.00 | -0.06 |
| 27680 | IVCH Cat Scan | 0.00 | 0.00 | 0.00 | 0.13 | 0.00 | 0.00 | 0.00 | -0.13 |
| 27760 | Gastroenterology | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.10 | 0.10 | 0.10 |
| 27874 | IVCH Sleep Clinic | 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 |
| 58450 | Center Overhead | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL OTHER HEALTH SYSTEM DEPARTMENTS | | 2.02 | 5.26 | 7.71 | 16.30 | 15.21 | 18.39 | 3.18 | 2.09 |
| GRAND TOTAL TFHD | | 26.31 | 39.52 | 46.39 | 64.14 | 56.42 | 66.05 | 9.63 | 1.91 |

**Tahoe Forest Hospital District
Statement of Cash Flows**

The District is projecting that as of June 30, 2024 we will have approximately \$128.3 million in unrestricted cash available for the Days Cash on Hand calculation, which represents 160 days.

According to rating information provided by S&P called “U.S. Not-For-Profit Health Care Stand-Alone Hospital Median Financial Ratios 2021 vs. 2020”, dated August 24, 2022, the following represent median ratios for Days Cash on Hand (DCOH) by rating:

| | |
|------|----------|
| AA+ | 568 DCOH |
| AA- | 403 DCOH |
| A+ | 387 DCOH |
| A | 261 DCOH |
| A- | 301 DCOH |
| BBB+ | 207 DCOH |
| BBB | 172 DCOH |
| BBB- | 160 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 2024 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 2023 | | BUDGET FYE 2024 | BUDGET 1ST QTR | BUDGET 2ND QTR | BUDGET 3RD QTR | BUDGET 4TH QTR |
|---------------------------------|-----------------------|----|--------------------|-------------------|-------------------|-------------------|-------------------|
| Net Operating Rev/(Exp) - EBIDA | 16,994,815 | | 12,535,783 | 3,678,662 | 3,793,952 | 2,815,796 | 2,247,373 |
| Interest Income | 1,123,828 | | 2,000,000 | 500,000 | 500,000 | 500,000 | 500,000 |
| Property Tax Revenue | 9,872,503 | | 10,190,000 | 650,000 | - | 5,400,000 | 4,140,000 |
| Donations | 1,647,901 | | 6,733,375 | 183,344 | 183,344 | 183,344 | 6,183,344 |
| Emergency Funds | - | | - | - | - | - | - |
| Debt Service Payments | (5,073,231) | | (3,981,665) | (1,722,103) | (915,777) | (727,486) | (616,299) |
| Property Purchase Agreement | (811,928) | | (811,927) | (202,982) | (202,982) | (202,982) | (202,982) |
| 2018 Municipal Lease | (1,717,328) | | (715,553) | (429,332) | (286,221) | - | - |
| Copier | (64,291) | | (47,871) | (15,282) | (15,282) | (15,282) | (2,025) |
| 2017 VR Demand Bond | (834,517) | | (761,145) | (663,215) | - | (97,930) | - |
| 2015 Revenue Bond | (1,645,167) | | (1,645,169) | (411,292) | (411,292) | (411,292) | (411,292) |
| Physician Recruitment | (476,666) | | (1,146,666) | (300,000) | (316,666) | (280,000) | (250,000) |
| Investment in Capital | | | | | | | |
| Equipment | (2,883,791) | | (4,545,602) | (2,759,977) | (1,483,125) | (170,500) | (132,000) |
| IT/EMR/Business Systems | (703,834) | | (2,818,739) | (679,149) | (885,420) | (922,920) | (331,250) |
| Building Projects/Properties | (22,498,727) | | (21,287,010) | (3,946,500) | (4,678,500) | (7,327,260) | (5,334,750) |
| Change in Accounts Receivable | (4,862,721) | N1 | (2,859,354) | (2,541,371) | 620,615 | (625,643) | (312,955) |
| Change in Settlement Accounts | (4,008,675) | N2 | 4,265,118 | (1,592,500) | (981,259) | (4,874,080) | 11,712,957 |
| Change in Other Assets | (3,435,398) | N3 | (3,500,000) | (1,100,000) | (1,050,000) | (100,000) | (1,250,000) |
| Change in Other Liabilities | (2,833,096) | N4 | (4,400,000) | (3,500,000) | (3,000,000) | (2,900,000) | 5,000,000 |
| Change in Cash Balance | (17,137,091) | | (8,814,760) | (13,129,594) | (8,212,836) | (9,028,750) | 21,556,419 |
| Beginning Unrestricted Cash | 154,252,753 | | 137,115,662 | 137,115,662 | 123,986,068 | 115,773,232 | 106,744,483 |
| Ending Unrestricted Cash | 137,115,662 | | 128,300,902 | 123,986,068 | 115,773,232 | 106,744,483 | 128,300,902 |
| Operating Cash | 137,115,662 | | 128,300,902 | 123,986,068 | 115,773,232 | 106,744,483 | 128,300,902 |
| Expense Per Day | 742,473 | | 803,035 | 789,620 | 788,583 | 800,589 | 803,035 |
| Days Cash On Hand | 185 | | 160 | 157 | 147 | 133 | 160 |

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 2024 Statement of Revenue and Expense, and available cash flow projections for FY 2024, we are recommending approval for \$28.7 million as our capital budget for FY 2024. 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” or “Priority 1” will receive first priority, items listed as “High” or “Priority 2” will receive second priority. All items listed as “Medium”, “Low”, or “Priority 3” have been delayed and included in the FY 2025 capital.

The \$28.7 million will be funded through operations and cash reserves. A summary is provided below:

1. Equipment - \$4,545,602
2. IT/EMR/Business Systems - \$2,818,739
3. Building Projects/Properties - \$21,287,010

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 2027.

Tahoe Forest Hospital District
 Capital Budget
 FY 2024

| | Recommended Approved Capital Budget |
|------------------------------------|--|
| | <u> </u> |
| Capital Budget: | |
| TFH Equipment | \$ 3,884,875 |
| IVCH Equipment | 634,577 |
| TCFH Equipment | 26,150 |
| Total Equipment | <u>\$ 4,545,602</u> |
| | |
| Total IT/EMR/Business Systems | <u>\$ 2,818,739</u> |
| | |
| TFH Building Projects/Properties | \$ 13,256,307 |
| IVCH Building Projects/Properties | 8,030,703 |
| TCFH Building Projects/Properties | - |
| Total Building Projects/Properties | <u>\$ 21,287,010</u> |
| | |
| Total | <u><u>\$ 28,651,351</u></u> |

Tahoe Forest Hospital District
Cash Flow Schedule of FY 2024 Capital Budget

| | FY 2024 | 1st Quarter | 2nd Quarter | 3rd Quarter | 4th Quarter |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|
| Recommended Approved FY 2024 Capital Budget: | | | | | |
| TFH Equipment | \$ 3,884,875 | \$ 2,460,800 | \$ 1,292,075 | \$ - | \$ 132,000 |
| IVCH Equipment | 296,927 | 296,927 | 167,150 | 170,500 | - |
| TCFH Equipment | 26,150 | 2,250 | 23,900 | - | - |
| Total Equipment | <u>\$ 4,545,602</u> | <u>\$ 2,759,977</u> | <u>\$ 1,483,125</u> | <u>\$ 170,500</u> | <u>\$ 132,000</u> |
| | | | | | |
| Total IT/EMR/Business Systems | <u>\$ 2,818,739</u> | <u>\$ 679,149</u> | <u>\$ 885,420</u> | <u>\$ 922,920</u> | <u>\$ 331,250</u> |
| | | | | | |
| TFH Building Projects/Properties | \$ 13,256,307 | \$ 3,412,500 | \$ 3,628,500 | \$ 2,955,557 | \$ 3,259,750 |
| IVCH Building Projects/Properties | 8,030,703 | 534,000 | 1,050,000 | 4,371,703 | 2,075,000 |
| TCFH Building Projects/Properties | - | - | - | - | - |
| Total Building Projects/Properties | <u>\$ 21,287,010</u> | <u>\$ 3,946,500</u> | <u>\$ 4,678,500</u> | <u>\$ 7,327,260</u> | <u>\$ 5,334,750</u> |
| | | | | | |
| Total | <u>\$ 28,651,351</u> | <u>\$ 7,385,626</u> | <u>\$ 7,047,045</u> | <u>\$ 8,420,680</u> | <u>\$ 5,798,000</u> |

Tahoe Forest Hospital District
Multi-year Capital Plan

| | BUDGET FY 2024 | FY 2025 | FY 2026 | FY 2027 |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|
| <u>INVESTMENT IN CAPITAL</u> | | | | |
| Capital Equipment | 4,545,602 | 3,655,650 | 435,000 | 423,500 |
| IT/EMR/Business Systems | 2,818,739 | 661,462 | 798,462 | 696,462 |
| Building Projects/Properties | 21,287,010 | 36,095,526 | 62,779,633 | 27,353,405 |
| Total | <u>\$ 28,651,351</u> | <u>\$ 40,412,638</u> | <u>\$ 64,013,095</u> | <u>\$ 28,473,367</u> |

Tahoe Forest Hospital District
 Extended Capital Plan

| | <u>FY 2028</u> | <u>FY 2029</u> | <u>FY 2030</u> | <u>FY 2031</u> | <u>FY 2032</u> | <u>FY 2033</u> |
|-------------------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|---------------------|
| <u>INVESTMENT IN CAPITAL</u> | | | | | | |
| Capital Equipment | 3,200,000 | 3,200,000 | 3,200,000 | 3,200,000 | 3,200,000 | 3,200,000 |
| IT/EMR/Business Systems | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 | 750,000 |
| Building Projects/Properties | 31,039,912 | 30,144,117 | 53,560,290 | 88,623,948 | 33,282,788 | 3,392,410 |
| Total | <u>\$ 34,989,912</u> | <u>\$ 34,094,117</u> | <u>\$ 57,510,290</u> | <u>\$ 92,573,948</u> | <u>\$ 37,232,788</u> | <u>\$ 7,342,410</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 2017 – FY 2022, Projected 2023, Budget 2024, plus an additional 9 year projection through 2033, the Median Ratios for the U.S. Not-For Profit Health Care Stand-Alone Hospital Median Financial Ratios ranging from BBB- to AA+, and the definitions of each ratio (how it's calculated, what it means and if the trend should be up or down).

Also in this section you will find two sets of 10 year forecasts for Tahoe Forest Hospital District's Balance Sheet, Income Statement, Statement of Cash Flows, and Ratio's. The first set reflects no additional future debt, and the second reflects new debt totaling \$160 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 a potential and probable rapid depletion of the District's cash position and inability to maintain BBB- ratios. It will be imperative for the District to increase volume/revenues while decreasing expenses in the next 2 years in order to be able to absorb future debt and execute the 10 year master plan.

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

| | Audited 2017 | Audited 2018 | Audited 2019 | Audited 2020 | Audited 2021 | Audited 2022 | Projected 2023 | Budget 2024 | Projected 2025 | Projected 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 | Projected 2031 | Projected 2032 | Projected 2033 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Net Patient Revenue | \$148,296 | \$148,737 | \$188,880 | \$205,979 | \$237,686 | \$263,836 | \$273,482 | \$286,918 | \$300,553 | \$313,531 | \$321,051 | \$328,713 | \$336,518 | \$344,467 | \$352,560 | \$360,798 | \$369,180 |
| Tax Revenue | 12,877 | 10,906 | 12,769 | 13,205 | 13,333 | 14,720 | 14,789 | 15,692 | 16,470 | 17,009 | 17,572 | 18,163 | 18,792 | 19,434 | 20,101 | 20,780 | 21,481 |
| Other Operating Revenue | 8,965 | 9,962 | 11,106 | 12,448 | 11,752 | 13,979 | 15,851 | 16,432 | 16,596 | 16,762 | 16,930 | 17,099 | 17,270 | 17,443 | 17,617 | 17,794 | 17,972 |
| Total Operating Revenues | 170,138 | 169,605 | 212,755 | 231,632 | 262,771 | 292,535 | 304,122 | 319,041 | 333,619 | 347,303 | 355,553 | 363,976 | 372,581 | 381,344 | 390,279 | 399,372 | 408,633 |
| Total Operating Expenses | 153,987 | 167,577 | 196,639 | 216,177 | 234,961 | 259,498 | 294,335 | 312,745 | 327,970 | 341,158 | 351,517 | 360,687 | 370,839 | 380,683 | 391,122 | 402,424 | 413,645 |
| Income from Operations | 16,151 | 2,028 | 16,115 | 15,454 | 27,810 | 33,037 | 9,787 | 6,296 | 5,650 | 6,145 | 4,036 | 3,289 | 1,742 | 661 | (843) | (3,052) | (5,012) |
| Net Nonoperating Income | 2,313 | 3,402 | 4,207 | 17,623 | (408) | 373 | 2,077 | 9,258 | 5,522 | 4,501 | 3,372 | 3,328 | 2,985 | 2,641 | 2,455 | 2,577 | 2,706 |
| Excess of Revenue Over Expenses | 18,464 | 5,430 | 20,323 | 33,078 | 27,402 | 33,410 | 11,864 | 15,554 | 11,172 | 10,646 | 7,408 | 6,617 | 4,727 | 3,302 | 1,612 | (474) | (2,306) |
| Add Depreciation & Amortization Expense | 10,747 | 11,296 | 13,534 | 13,166 | 14,798 | 15,364 | 16,103 | 16,394 | 18,180 | 20,503 | 22,352 | 22,770 | 23,910 | 24,501 | 25,435 | 26,937 | 28,052 |
| Add Interest Expense on Revenue Debt | 1,260 | 1,170 | 1,317 | 1,436 | 1,437 | 1,342 | 1,270 | 1,079 | 624 | 526 | 448 | 376 | 301 | 224 | 144 | 61 | 0 |
| Add Interest Expense on GO Debt | 2,720 | 3,850 | 3,814 | 3,621 | 3,484 | 3,416 | 3,330 | 3,243 | 3,028 | 2,892 | 2,742 | 2,581 | 2,429 | 2,261 | 2,078 | 1,916 | 1,755 |
| Less GO Bond Ad Valorem Taxes | (5,561) | (3,869) | (5,220) | (5,220) | (4,900) | (5,569) | (5,179) | (5,342) | (5,758) | (5,922) | (6,097) | (6,286) | (6,499) | (6,711) | (6,933) | (7,151) | (7,375) |
| Less Unrestricted Ad Valorem Taxes | (7,315) | (7,037) | (7,549) | (7,985) | (8,432) | (9,151) | (9,609) | (10,350) | (10,712) | (11,087) | (11,475) | (11,877) | (12,293) | (12,723) | (13,168) | (13,629) | (14,106) |
| Impairment losses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EBIDA | \$33,191 | \$21,746 | \$38,987 | \$51,300 | \$47,121 | \$53,532 | \$32,566 | \$36,270 | \$33,004 | \$34,568 | \$32,951 | \$32,344 | \$31,367 | \$30,288 | \$29,268 | \$28,440 | \$27,501 |
| Operating EBIDA | \$30,878 | \$18,344 | \$34,780 | \$33,677 | \$47,529 | \$53,159 | \$30,489 | \$27,012 | \$27,482 | \$30,067 | \$29,579 | \$29,016 | \$28,383 | \$27,647 | \$26,814 | \$25,863 | \$24,795 |
| EBIDA Margin | 19.5% | 12.8% | 18.3% | 22.1% | 17.9% | 18.3% | 10.7% | 11.4% | 9.9% | 10.0% | 9.3% | 8.9% | 8.4% | 7.9% | 7.5% | 7.1% | 6.7% |
| Operating EBIDA Margin | 18.1% | 10.8% | 16.3% | 14.5% | 18.1% | 18.2% | 10.0% | 8.5% | 8.2% | 8.7% | 8.3% | 8.0% | 7.6% | 7.2% | 6.9% | 6.5% | 6.1% |
| Operating Margin | 9.5% | 1.2% | 7.6% | 6.7% | 10.6% | 11.3% | 3.2% | 2.0% | 1.7% | 1.8% | 1.1% | 0.9% | 0.5% | 0.2% | -0.2% | -0.8% | -1.2% |
| Excess Margin | 10.9% | 3.2% | 9.6% | 14.3% | 10.4% | 11.4% | 3.9% | 4.9% | 3.3% | 3.1% | 2.1% | 1.8% | 1.3% | 0.9% | 0.4% | -0.1% | -0.6% |
| MADS Coverage Ratio - No Go Bond | 9.30x | 6.09x | 8.16x | 10.74x | 9.86x | 11.20x | 6.82x | 9.60x | 10.91x | 12.51x | 14.27x | 14.01x | 13.58x | 13.12x | 12.68x | 12.32x | 11.91x |
| MADS Coverage Ratio | 3.57x | 2.34x | 3.92x | 5.15x | 4.73x | 5.38x | 3.27x | 3.90x | 3.55x | 3.72x | 3.54x | 3.48x | 3.37x | 3.26x | 3.15x | 3.06x | 2.96x |
| Cash and Cash Equivalents | \$13,056 | \$18,758 | \$24,370 | \$61,289 | \$91,298 | \$25,419 | \$21,446 | \$24,091 | \$25,213 | \$26,117 | \$26,829 | \$27,562 | \$36,777 | (\$3,070) | (\$79,836) | (\$102,557) | (\$95,794) |
| Board Designated Assets | 62,339 | 55,049 | 65,374 | 75,547 | 75,556 | 131,181 | 112,280 | 102,020 | 87,368 | 45,631 | 40,085 | 24,381 | 0 | 0 | 0 | 0 | 0 |
| Total Unrestricted Cash | \$75,395 | \$73,807 | \$89,744 | \$136,836 | \$166,854 | \$156,600 | \$133,726 | \$126,111 | \$112,582 | \$71,748 | \$66,914 | \$51,943 | \$36,777 | (\$3,070) | (\$79,836) | (\$102,557) | (\$95,794) |
| Daily Cash Requirements | \$392 | \$428 | \$502 | \$556 | \$603 | \$669 | \$762 | \$812 | \$849 | \$879 | \$902 | \$926 | \$950 | \$976 | \$1,002 | \$1,029 | \$1,056 |
| Days' Cash on Hand | 192.1 | 172.4 | 178.9 | 246.0 | 276.6 | 234.1 | 175.4 | 155.3 | 132.6 | 81.7 | 74.2 | 56.1 | 38.7 | -3.1 | -79.7 | -99.7 | -90.7 |
| Net Other Long-term Debt | \$27,930 | \$26,662 | \$35,101 | \$28,129 | \$24,006 | \$19,517 | \$25,720 | \$22,574 | \$20,053 | \$17,716 | \$15,854 | \$13,930 | \$11,944 | \$9,893 | \$7,774 | \$5,585 | \$0 |
| Net GO Bond Long-term Debt | \$103,136 | \$101,853 | \$100,385 | \$102,137 | \$100,455 | \$98,782 | \$92,990 | \$90,783 | \$88,247 | \$85,372 | \$82,133 | \$78,506 | \$74,475 | \$70,025 | \$65,170 | \$59,935 | \$54,315 |
| Unrestricted Net Assets | 126,370 | 131,260 | 151,605 | 184,090 | 210,708 | 242,545 | 256,862 | 272,416 | 283,588 | 294,234 | 301,642 | 308,259 | 312,985 | 316,287 | 317,899 | 317,425 | 315,118 |
| Total Capital | \$257,436 | \$259,775 | \$287,090 | \$314,357 | \$335,169 | \$360,844 | \$375,572 | \$385,773 | \$391,888 | \$397,322 | \$399,629 | \$400,695 | \$399,404 | \$396,205 | \$390,843 | \$382,945 | \$369,433 |
| Unrestricted Cash to L-T Debt - No GO Bond | 269.9% | 276.8% | 255.7% | 486.5% | 695.0% | 802.4% | 519.9% | 558.7% | 561.4% | 405.0% | 422.1% | 372.9% | 307.9% | -31.0% | -1027.0% | -1836.2% | N/A |
| Unrestricted Cash to L-T Debt | 57.5% | 57.4% | 66.2% | 105.0% | 134.1% | 132.4% | 112.6% | 111.3% | 104.0% | 69.6% | 68.3% | 56.2% | 42.6% | -3.8% | -109.4% | -156.5% | -176.4% |
| L-T Debt to Capitalization - No GO Bond | 18.1% | 16.9% | 18.8% | 13.3% | 10.2% | 7.4% | 9.1% | 7.7% | 6.6% | 5.7% | 5.0% | 4.3% | 3.7% | 3.0% | 2.4% | 1.7% | 0.0% |
| L-T Debt to Capitalization | 50.9% | 49.5% | 47.2% | 41.4% | 37.1% | 32.8% | 31.6% | 29.4% | 27.6% | 25.9% | 24.5% | 23.1% | 21.6% | 20.2% | 18.7% | 17.1% | 14.7% |
| Net Accounts Receivable | \$18,564 | \$24,724 | \$27,218 | \$29,478 | \$35,774 | \$41,866 | \$46,650 | \$47,951 | \$45,289 | \$45,526 | \$43,980 | \$45,029 | \$46,098 | \$47,187 | \$48,296 | \$49,424 | \$50,573 |
| Net Patient Revenue | \$148,296 | \$148,737 | \$188,880 | \$205,979 | \$237,686 | \$263,836 | \$273,482 | \$286,918 | \$300,553 | \$313,531 | \$321,051 | \$328,713 | \$336,518 | \$344,467 | \$352,560 | \$360,798 | \$369,180 |
| Days in Accounts Receivable | 46 | 61 | 53 | 52 | 55 | 58 | 62 | 61 | 55 | 53 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

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

| | PROJECTED 2023 | BUDGET 2024 | PROJECTED 2025 | PROJECTED 2026 | PROJECTED 2027 | PROJECTED 2028 | PROJECTED 2029 | PROJECTED 2030 | PROJECTED 2031 | PROJECTED 2032 | PROJECTED 2033 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| ASSETS | | | | | | | | | | | |
| CURRENT ASSETS | | | | | | | | | | | |
| * CASH | \$ 21,445,863 | \$ 24,091,047 | \$ 25,213,332 | \$ 26,117,479 | \$ 26,829,272 | \$ 27,561,801 | \$ 36,777,332 | \$ (3,070,387) | \$ (79,835,988) | \$ (102,556,576) | \$ (95,793,968) |
| PATIENT ACCOUNTS RECEIVABLE - NET | 46,649,810 | 47,950,610 | 45,288,825 | 45,526,460 | 43,979,602 | 45,029,209 | 46,098,413 | 47,187,300 | 48,295,939 | 49,424,379 | 50,572,646 |
| OTHER RECEIVABLES | 9,739,082 | 10,128,646 | 10,331,219 | 10,537,843 | 10,748,600 | 10,963,572 | 11,182,843 | 11,406,500 | 11,634,630 | 11,867,323 | 12,104,669 |
| GO BOND RECEIVABLES | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 |
| ASSETS LIMITED OR RESTRICTED | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 |
| INVENTORIES | 4,573,207 | 5,156,507 | 5,563,613 | 5,977,971 | 6,157,310 | 6,342,029 | 6,532,290 | 6,728,259 | 6,930,107 | 7,138,010 | 7,352,150 |
| PREPAID EXPENSES & DEPOSITS | 3,136,421 | 3,262,444 | 3,327,693 | 3,394,247 | 3,462,132 | 3,531,375 | 3,602,002 | 3,674,042 | 3,747,523 | 3,822,474 | 3,898,923 |
| ESTIMATED SETTLEMENTS, M-CAL & M-CARE | 14,832,156 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 |
| TOTAL CURRENT ASSETS | 110,810,133 | 114,472,387 | 113,607,816 | 115,437,133 | 115,060,050 | 117,311,119 | 128,076,014 | 89,808,848 | 14,655,344 | (6,421,258) | 2,017,554 |
| NON CURRENT ASSETS | | | | | | | | | | | |
| ASSETS LIMITED OR RESTRICTED: | | | | | | | | | | | |
| * CASH RESERVE FUND | 10,165,848 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | - | - | - | - | - |
| * CASH INVESTMENT FUND | 105,503,951 | 94,209,856 | 77,368,455 | 35,630,948 | 30,085,000 | 14,381,403 | - | - | - | - | - |
| UNREALIZED GAIN/(LOSS) CASH INVESTMENT FUND | (3,389,824) | (2,189,824) | - | - | - | - | - | - | - | - | - |
| TOTAL BOND TRUSTEE 2017 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 |
| TOTAL BOND TRUSTEE 2015 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 |
| TOTAL BOND TRUSTEE GO BOND | 5,764 | - | - | - | - | - | - | - | - | - | - |
| GO BOND TAX REVENUE FUND | 4,740,299 | 4,009,716 | 4,238,716 | 4,470,466 | 4,719,716 | 4,988,991 | 5,278,341 | 5,573,359 | 5,886,390 | 6,186,566 | 6,490,709 |
| DIAGNOSTIC IMAGING FUND | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 |
| DONOR RESTRICTED FUND | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 |
| WORKERS COMPENSATION FUND | 29,683 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| TOTAL | 119,615,019 | 108,609,045 | 94,186,468 | 52,680,711 | 47,384,013 | 31,949,692 | 7,857,638 | 8,152,657 | 8,465,688 | 8,765,864 | 9,070,007 |
| LESS CURRENT PORTION | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) |
| TOTAL ASSETS LIMITED OR RESTRICTED - NET | 109,615,975 | 98,610,000 | 84,187,424 | 42,681,667 | 37,384,969 | 21,950,647 | (2,141,406) | (1,846,388) | (1,533,357) | (1,233,181) | (929,038) |
| NONCURRENT ASSETS AND INVESTMENTS: | | | | | | | | | | | |
| INVESTMENT IN TSC, LLC | (3,471,311) | (4,275,311) | (5,075,311) | (5,875,311) | (6,675,311) | (7,475,311) | (8,275,311) | (9,075,311) | (9,075,311) | (9,075,311) | (9,075,311) |
| PROPERTY HELD FOR FUTURE EXPANSION | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 |
| PROPERTY & EQUIPMENT, CIP NET | 198,246,667 | 213,921,656 | 239,616,426 | 288,923,391 | 300,717,286 | 318,391,090 | 333,198,544 | 370,785,981 | 442,297,241 | 457,235,707 | 436,422,609 |
| TOTAL ASSETS | 416,895,535 | 424,422,803 | 434,030,425 | 442,860,952 | 448,181,065 | 451,871,616 | 452,551,911 | 451,367,202 | 448,037,989 | 442,200,028 | 430,129,885 |
| DEFERRED OUTFLOW OF RESOURCES: | | | | | | | | | | | |
| DEFERRED LOSS ON DEFEASANCE | 271,521 | 232,732 | 193,944 | 155,155 | 116,367 | 77,578 | 38,790 | - | - | - | - |
| ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVE | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 |
| DEFERRED OUTFLOW OF RESOURCES ON REFUNDING | 4,560,805 | 4,276,345 | 3,991,885 | 3,707,425 | 3,422,965 | 3,138,505 | 2,854,045 | 2,569,585 | 2,285,125 | 2,000,665 | 1,716,205 |
| GO BOND DEFERRED FINANCING COSTS | 444,728 | 416,878 | 389,028 | 361,178 | 333,328 | 305,478 | 277,628 | 249,778 | 221,928 | 194,078 | 166,228 |
| DEFERRED FINANCING COSTS | 124,834 | 112,342 | 99,850 | 87,358 | 74,866 | 62,374 | 49,882 | 37,390 | 24,898 | 12,406 | - |
| INTANGIBLE LEASE ASSET NET OF ACCUM AMORTIZATION | 7,463,608 | 5,775,292 | 4,086,976 | 2,398,660 | 710,344 | - | - | - | - | - | - |
| TOTAL DEFERRED OUTFLOW OF RESOURCES | \$ 13,243,604 | \$ 11,191,698 | \$ 9,139,792 | \$ 7,087,885 | \$ 5,035,979 | \$ 3,962,044 | \$ 3,598,454 | \$ 3,234,862 | \$ 2,910,060 | \$ 2,585,258 | \$ 2,260,542 |
| TOTAL ASSETS | \$ 430,139,140 | \$ 435,614,501 | \$ 443,170,217 | \$ 449,948,837 | \$ 453,217,043 | \$ 455,833,660 | \$ 456,150,364 | \$ 454,602,063 | \$ 450,948,048 | \$ 444,785,285 | \$ 432,390,427 |

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

| | PROJECTED 2023 | BUDGET 2024 | PROJECTED 2025 | PROJECTED 2026 | PROJECTED 2027 | PROJECTED 2028 | PROJECTED 2029 | PROJECTED 2030 | PROJECTED 2031 | PROJECTED 2032 | PROJECTED 2033 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| LIABILITIES | | | | | | | | | | | |
| CURRENT LIABILITIES | | | | | | | | | | | |
| ACCOUNTS PAYABLE | \$ 10,456,095 | 11,242,488 | \$ 11,766,222 | \$ 12,188,157 | \$ 12,520,327 | \$ 12,862,174 | \$ 13,213,658 | \$ 13,575,056 | \$ 13,946,653 | \$ 14,328,740 | \$ 14,722,541 |
| ACCRUED PAYROLL & RELATED COSTS | 24,576,543 | 20,176,543 | 21,185,370 | 21,820,931 | 22,475,559 | 23,149,826 | 23,844,320 | 24,559,650 | 25,296,440 | 26,055,333 | 26,836,993 |
| INTEREST PAYABLE | 662,214 | 325,995 | 293,136 | 259,196 | 224,138 | 187,923 | 150,510 | 111,855 | 71,917 | 30,648 | - |
| INTEREST PAYABLE GO BOND | 1,360,215 | 1,569,716 | 1,508,716 | 1,440,466 | 1,364,716 | 1,283,991 | 1,208,341 | 1,123,359 | 1,031,391 | 951,566 | 870,709 |
| ESTIMATED SETTLEMENTS, M-CAL & M-CARE | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 |
| HEALTH INSURANCE PLAN | 2,624,062 | 3,241,872 | 3,350,475 | 3,462,716 | 3,531,970 | 3,602,610 | 3,674,662 | 3,748,155 | 3,823,118 | 3,899,580 | 3,977,572 |
| WORKERS COMPENSATION PLAN | 3,147,527 | 3,695,261 | 3,880,024 | 3,996,425 | 4,116,318 | 4,239,807 | 4,367,002 | 4,498,012 | 4,632,952 | 4,771,941 | 4,915,099 |
| COMPREHENSIVE LIABILITY INSURANCE PLAN | 2,082,114 | 2,186,220 | 2,229,944 | 2,274,543 | 2,320,034 | 2,366,435 | 2,413,763 | 2,462,038 | 2,511,279 | 2,561,505 | 2,612,735 |
| CURRENT MATURITIES OF GO BOND DEBT | 2,195,000 | 2,440,000 | 2,730,000 | 3,030,000 | 3,355,000 | 3,705,000 | 4,070,000 | 4,450,000 | 4,855,000 | 5,235,000 | 5,620,000 |
| CURRENT MATURITIES OF OTHER LONG TERM DEBT | 5,645,977 | 3,145,938 | 2,520,572 | 2,336,893 | 1,862,416 | 1,923,249 | 1,986,211 | 2,051,380 | 2,118,837 | 2,188,666 | 1,583,873 |
| TOTAL CURRENT LIABILITIES | <u>53,040,366</u> | <u>48,314,651</u> | <u>49,755,077</u> | <u>51,099,945</u> | <u>52,061,096</u> | <u>53,611,632</u> | <u>55,219,084</u> | <u>56,870,124</u> | <u>58,578,204</u> | <u>60,313,596</u> | <u>61,430,139</u> |
| | 126,550,671 | | | | | | | | | | |
| NONCURRENT LIABILITIES | | | | | | | | | | | |
| OTHER LONG TERM DEBT NET OF CURRENT MATURITIES | 25,719,506 | 22,573,568 | 20,052,996 | 17,716,103 | 15,853,687 | 13,930,438 | 11,944,227 | 9,892,847 | 7,774,010 | 5,585,344 | - |
| GO BOND DEBT NET OF CURRENT MATURITIES | 92,990,188 | 90,782,920 | 88,246,864 | 85,372,019 | 82,133,386 | 78,505,964 | 74,474,754 | 70,024,754 | 65,169,754 | 59,934,754 | 54,314,754 |
| DERIVATIVE INSTRUMENT LIABILITY | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 |
| TOTAL LIABILITIES | <u>172,128,169</u> | <u>162,049,249</u> | <u>158,433,046</u> | <u>154,566,176</u> | <u>150,426,278</u> | <u>146,426,143</u> | <u>142,016,174</u> | <u>137,165,834</u> | <u>131,900,077</u> | <u>126,211,804</u> | <u>116,123,003</u> |
| NET ASSETS | | | | | | | | | | | |
| NET INVESTMENT IN CAPITAL ASSETS RESTRICTED | 256,861,994 | 272,416,275 | 283,588,193 | 294,233,683 | 301,641,788 | 308,258,539 | 312,985,212 | 316,287,251 | 317,898,994 | 317,424,503 | 315,118,446 |
| | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 |
| TOTAL NET POSITION | <u>\$ 258,010,972</u> | <u>\$ 273,565,253</u> | <u>\$ 284,737,171</u> | <u>\$ 295,382,661</u> | <u>\$ 302,790,765</u> | <u>\$ 309,407,517</u> | <u>\$ 314,134,190</u> | <u>\$ 317,436,228</u> | <u>\$ 319,047,971</u> | <u>\$ 318,573,481</u> | <u>\$ 316,267,424</u> |
| TOTAL LIABILITIES AND NET POSITION | <u>\$ 430,139,140</u> | <u>\$ 435,614,501</u> | <u>\$ 443,170,217</u> | <u>\$ 449,948,837</u> | <u>\$ 453,217,043</u> | <u>\$ 455,833,660</u> | <u>\$ 456,150,364</u> | <u>\$ 454,602,063</u> | <u>\$ 450,948,048</u> | <u>\$ 444,785,285</u> | <u>\$ 432,390,427</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 6/30/23 | BUDGET FYE 6/30/24 | PROJECTED FYE 6/30/25 | PROJECTED FYE 6/30/26 | PROJECTED FYE 6/30/27 | PROJECTED FYE 6/30/28 | PROJECTED FYE 6/30/29 | PROJECTED FYE 6/30/30 | PROJECTED FYE 6/30/31 | PROJECTED FYE 6/30/32 | PROJECTED FYE 6/30/33 |
|--|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| OPERATING REVENUE | | | | | | | | | | | |
| Total Gross Revenue | \$ 553,367,590 | \$ 598,015,984 | \$ 633,033,304 | \$ 667,396,725 | \$ 690,755,611 | \$ 714,932,057 | \$ 739,954,679 | \$ 765,853,093 | \$ 792,657,951 | \$ 820,400,979 | \$ 849,115,014 |
| Gross Revenues - Inpatient | | | | | | | | | | | |
| Daily Hospital Service | 36,885,248 | 41,305,449 | 43,370,721 | 45,539,258 | 47,133,132 | 48,782,791 | 50,490,189 | 52,257,345 | 54,086,353 | 55,979,375 | 57,938,653 |
| Ancillary Service - Inpatient | 42,059,325 | 45,058,450 | 47,311,373 | 49,676,941 | 51,415,634 | 53,215,181 | 55,077,713 | 57,005,433 | 59,000,623 | 61,065,644 | 63,202,942 |
| Total Gross Revenue - Inpatient | 78,944,573 | 86,363,899 | 90,682,094 | 95,216,199 | 98,548,766 | 101,997,972 | 105,567,901 | 109,262,778 | 113,086,975 | 117,045,019 | 121,141,595 |
| Gross Revenue - Outpatient | 474,423,017 | 511,652,085 | 542,351,210 | 572,180,527 | 592,206,845 | 612,934,085 | 634,386,778 | 656,590,315 | 679,570,976 | 703,355,960 | 727,973,419 |
| Total Gross Revenue - Outpatient | 474,423,017 | 511,652,085 | 542,351,210 | 572,180,527 | 592,206,845 | 612,934,085 | 634,386,778 | 656,590,315 | 679,570,976 | 703,355,960 | 727,973,419 |
| Deductions from Revenue: | | | | | | | | | | | |
| Contractual Allowances | 267,156,317 | 290,032,522 | 308,914,716 | 327,685,955 | 341,227,230 | 355,314,980 | 369,970,868 | 385,217,408 | 401,077,991 | 417,576,923 | 434,739,461 |
| Charity Care | 4,997,478 | 11,960,320 | 13,293,700 | 14,682,728 | 15,887,379 | 17,158,370 | 18,498,867 | 19,912,181 | 21,401,765 | 22,971,228 | 24,624,336 |
| Bad Debt | 6,473,475 | 9,105,560 | 10,271,777 | 11,496,764 | 12,589,907 | 13,745,485 | 14,966,532 | 16,256,214 | 17,617,839 | 19,054,864 | 20,570,900 |
| Prior Period Settlements | 1,258,199 | - | - | - | - | - | - | - | - | - | - |
| Total Deductions from Revenue | 279,885,469 | 311,098,402 | 332,480,192 | 353,865,448 | 369,704,516 | 386,218,835 | 403,436,267 | 421,385,802 | 440,097,595 | 459,603,016 | 479,934,696 |
| Other Operating Revenue | 15,851,153 | 16,432,070 | 16,596,391 | 16,762,355 | 16,929,978 | 17,099,278 | 17,270,271 | 17,442,973 | 17,617,403 | 17,793,577 | 17,971,513 |
| Wellness Neighborhood-RPT, Grants, Donations | 1,294,242 | 1,215,309 | 1,233,539 | 1,252,042 | 1,270,823 | 1,289,885 | 1,309,233 | 1,328,872 | 1,348,805 | 1,369,037 | 1,389,573 |
| TOTAL OPERATING REVENUE | 290,627,516 | 304,564,961 | 318,383,041 | 331,545,674 | 339,251,895 | 347,102,385 | 355,097,916 | 363,239,136 | 371,526,564 | 379,960,578 | 388,541,403 |
| OPERATING EXPENSES | | | | | | | | | | | |
| Salaries, Wages & Benefits | 158,359,824 | 167,401,589 | 175,771,669 | 181,044,819 | 186,476,163 | 192,070,448 | 197,832,562 | 203,767,538 | 209,880,565 | 216,176,982 | 222,662,291 |
| Benefits Workers Compensation | 1,317,921 | 1,547,266 | 1,624,630 | 1,673,369 | 1,723,570 | 1,775,277 | 1,828,535 | 1,883,391 | 1,939,893 | 1,998,090 | 2,058,032 |
| Benefits Medical Insurance | 22,190,428 | 23,665,667 | 24,458,467 | 25,277,826 | 25,783,382 | 26,299,050 | 26,825,031 | 27,361,532 | 27,908,762 | 28,466,937 | 29,036,276 |
| Professional Fees | 9,305,917 | 10,321,741 | 10,528,176 | 10,738,740 | 10,953,514 | 11,172,585 | 11,396,036 | 11,623,957 | 11,856,436 | 12,093,565 | 12,335,436 |
| Supplies | 43,329,002 | 48,855,503 | 52,712,642 | 56,638,488 | 58,337,643 | 60,087,772 | 61,890,405 | 63,747,117 | 65,659,531 | 67,629,317 | 69,658,196 |
| Purchased Services | 26,541,338 | 27,607,789 | 28,159,944 | 28,723,143 | 29,297,606 | 29,883,558 | 30,481,229 | 31,090,854 | 31,712,671 | 32,346,924 | 32,993,863 |
| Other | 12,588,271 | 12,629,623 | 12,882,215 | 13,139,860 | 13,402,657 | 13,670,710 | 13,944,124 | 14,223,007 | 14,507,467 | 14,797,616 | 15,093,569 |
| TOTAL OPERATING EXPENSE | 273,632,701 | 292,029,179 | 306,137,743 | 317,236,244 | 325,974,535 | 334,959,400 | 344,197,923 | 353,697,396 | 363,465,325 | 373,509,431 | 383,837,664 |
| NET OPERATING REV(EXP) EBIDA | \$ 16,994,815 | \$ 12,535,782 | \$ 12,245,298 | \$ 14,309,431 | \$ 13,277,360 | \$ 12,142,985 | \$ 10,899,993 | \$ 9,541,740 | \$ 8,061,239 | \$ 6,451,147 | \$ 4,703,739 |
| NON-OPERATING REVENUE | | | | | | | | | | | |
| District and County Taxes | 8,315,155 | 9,134,690 | 9,478,711 | 9,835,136 | 10,204,407 | 10,586,978 | 10,983,320 | 11,393,920 | 11,819,285 | 12,259,936 | 12,716,415 |
| District and County Taxes - GO Bond | 5,179,423 | 5,341,627 | 5,757,598 | 5,922,306 | 6,097,056 | 6,286,435 | 6,499,289 | 6,710,882 | 6,933,109 | 7,151,435 | 7,374,894 |
| Interest Income | 1,426,308 | 2,128,866 | 4,490,532 | 3,377,454 | 2,152,453 | 2,007,428 | 1,558,296 | 1,103,320 | - | - | - |
| Interest Income - GO Bond | - | - | - | - | - | - | - | - | - | - | - |
| Donations | 1,744,453 | 6,733,375 | 1,831,675 | 1,923,259 | 2,019,422 | 2,120,393 | 2,226,413 | 2,337,733 | 2,454,620 | 2,577,351 | 2,706,219 |
| Gain/(Loss) | (1,094,088) | 396,000 | (800,000) | (800,000) | (800,000) | (800,000) | (800,000) | (800,000) | - | - | - |
| Depreciation | (16,102,519) | (16,394,037) | (18,179,829) | (20,503,367) | (22,352,260) | (22,770,186) | (23,910,329) | (24,500,964) | (25,434,568) | (26,936,628) | (28,052,429) |
| Interest Expense | (1,269,774) | (1,078,556) | (624,468) | (526,422) | (448,277) | (375,846) | (301,019) | (223,711) | (143,833) | (61,296) | - |
| Interest Expense - GO Bond | (3,329,945) | (3,243,466) | (3,027,598) | (2,892,306) | (2,742,056) | (2,581,435) | (2,429,289) | (2,260,882) | (2,078,109) | (1,916,435) | (1,754,894) |
| TOTAL NON-OPERATING REVENUE | (5,130,988) | 3,018,499 | (1,073,380) | (3,663,941) | (5,869,255) | (5,526,234) | (6,173,320) | (6,239,701) | (6,449,496) | (6,925,637) | (7,009,796) |
| EXCESS REVENUE(EXPENSE) | \$ 11,863,827 | \$ 15,554,281 | \$ 11,171,918 | \$ 10,645,490 | \$ 7,408,104 | \$ 6,616,752 | \$ 4,726,673 | \$ 3,302,038 | \$ 1,611,743 | \$ (474,490) | \$ (2,306,057) |
| PREVIOUS PROJECTIONS FROM FY23 BUDGE | \$ 22,370,548 | \$ 22,144,947 | \$ 20,407,064 | \$ 18,559,816 | \$ 17,602,895 | \$ 16,977,966 | \$ 16,391,930 | \$ 14,991,008 | \$ 13,189,974 | \$ 11,190,510 | |
| CURRENT PROJECTIONS VS PREVIOUS | \$ (10,506,721) | \$ (6,590,666) | \$ (9,235,146) | \$ (7,914,326) | \$ (10,194,791) | \$ (10,361,214) | \$ (11,665,257) | \$ (11,688,970) | \$ (11,578,231) | \$ (11,665,000) | |

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

| | PROJECTED FYE 6/30/23 | BUDGET FYE 6/30/24 | PROJECTED FYE 6/30/25 | PROJECTED FYE 6/30/26 | PROJECTED FYE 6/30/27 | PROJECTED FYE 6/30/28 | PROJECTED FYE 6/30/29 | PROJECTED FYE 6/30/30 | PROJECTED FYE 6/30/31 | PROJECTED FYE 6/30/32 | PROJECTED FYE 6/30/33 |
|---|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| RETURN ON GROSS REVENUE EBIDA | 3.1% | 2.1% | 1.9% | 2.1% | 1.9% | 1.7% | 1.5% | 1.2% | 1.0% | 0.8% | 0.6% |
| RETURN ON EQUITY | 4.8% | 6.0% | 4.1% | 3.7% | 2.5% | 2.2% | 1.5% | 1.1% | 0.5% | -0.1% | -0.7% |
| RETURN ON EQUITY (excluding donations) | 4.1% | 3.4% | 3.4% | 3.1% | 1.8% | 1.5% | 0.8% | 0.3% | -0.3% | -1.0% | -1.6% |
| INPATIENT REV AS A % OF GROSS REV | 14.3% | 14.4% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% |
| OUTPATIENT REV AS A % OF GROSS REV | 85.7% | 85.6% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% |
| CONTRACTUAL ADJ AS A % OF GROSS REV | 48.28% | 48.50% | 48.8% | 49.1% | 49.4% | 49.7% | 50.0% | 50.3% | 50.6% | 50.9% | 51.2% |
| CHARITY CARE AS A % OF GROSS REV | 0.9% | 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' | 54.5% | 55.0% | 55.2% | 54.6% | 55.0% | 55.3% | 55.7% | 56.1% | 56.5% | 56.9% | 57.3% |
| WORKERS COMP AS A % OF NET REV | 0.5% | 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 | 7.6% | 7.8% | 7.7% | 7.6% | 7.6% | 7.6% | 7.6% | 7.5% | 7.5% | 7.5% | 7.5% |
| PROFESSIONAL FEES AS A % OF NET REV | 3.2% | 3.4% | 3.3% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% |
| SUPPLIES AS A % OF NET REV | 14.9% | 16.0% | 16.6% | 17.1% | 17.2% | 17.3% | 17.4% | 17.5% | 17.7% | 17.8% | 17.9% |
| PURCHASED SVCS AS A % OF NET REV | 9.1% | 9.1% | 8.8% | 8.7% | 8.6% | 8.6% | 8.6% | 8.6% | 8.5% | 8.5% | 8.5% |
| OTHER AS A % OF NET REV | 4.3% | 4.1% | 4.0% | 4.0% | 4.0% | 3.9% | 3.9% | 3.9% | 3.9% | 3.9% | 3.9% |

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

| | PROJECTED FYE 2023 | | BUDGET FYE 2024 | PROJECTED FYE 2025 | PROJECTED FYE 2026 | PROJECTED FYE 2027 | PROJECTED FYE 2028 | PROJECTED FYE 2029 | PROJECTED FYE 2030 | PROJECTED FYE 2031 | PROJECTED FYE 2032 | PROJECTED FYE 2033 |
|--|-----------------------|----|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Net Operating Rev/(Exp) - EBIDA | \$ 16,994,815 | | \$ 12,535,783 | \$ 12,245,298 | \$ 14,309,431 | \$ 13,277,360 | \$ 12,142,985 | \$ 10,899,993 | \$ 9,541,740 | \$ 8,061,239 | \$ 6,451,147 | \$ 4,703,739 |
| Interest Income | 1,123,828 | | 2,000,000 | 3,900,115 | 3,655,723 | 2,458,703 | 2,043,684 | 1,670,579 | 1,217,064 | 275,830 | - | - |
| Property Tax Revenue | 9,872,503 | | 10,190,000 | 9,565,840 | 9,799,494 | 10,167,480 | 10,548,721 | 10,943,685 | 11,352,860 | 11,776,749 | 12,215,871 | 12,670,767 |
| Donations | 1,647,901 | | 6,733,375 | 2,321,845 | 1,914,101 | 2,009,806 | 2,110,296 | 2,215,811 | 2,326,601 | 2,442,931 | 2,565,078 | 2,693,332 |
| Emergency Funds | - | | - | - | - | - | - | - | - | - | - | - |
| Debt Service Payments | (5,073,231) | | (3,981,665) | (3,238,151) | (2,958,176) | (2,407,372) | (2,397,663) | (2,387,760) | (2,377,658) | (2,367,355) | (2,356,845) | (1,631,744) |
| Property Purchase Agreement | (811,928) | | (811,927) | (811,927) | (541,285) | - | - | - | - | - | - | - |
| Municipal Lease | (1,717,328) | | (715,553) | - | - | - | - | - | - | - | - | - |
| Copier Lease | (64,291) | | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) |
| 2017 VR Revenue Bond | (834,517) | | (761,145) | (733,183) | (723,851) | (714,332) | (704,623) | (694,720) | (684,618) | (674,315) | (663,805) | - |
| 2015 Revenue Bond | (1,645,167) | | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,583,873) |
| New Debt | - | | - | - | - | - | - | - | - | - | - | - |
| Physician Recruitment | (476,666) | | (1,146,666) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) |
| Investment in Capital | | | | | | | | | | | | |
| Equipment | (2,883,791) | | (4,545,602) | (3,655,650) | (435,000) | (423,500) | (3,200,000) | (3,200,000) | (3,200,000) | (3,200,000) | (3,200,000) | (3,200,000) |
| Debt Reimbursement | - | | - | - | - | - | - | - | - | - | - | - |
| IT/EMR/Business Systems | (703,834) | | (2,818,739) | (661,462) | (798,462) | (696,462) | (750,000) | (750,000) | (750,000) | (750,000) | (750,000) | (750,000) |
| Building Projects/Properties | (22,498,727) | | (21,287,010) | (36,095,526) | (62,779,633) | (27,353,405) | (31,039,912) | (30,144,117) | (53,560,290) | (88,623,948) | (33,282,788) | (3,392,410) |
| Change in Accounts Receivable | (4,862,721) | N1 | (2,859,354) | 2,661,785 | (237,634) | 1,546,858 | (1,049,607) | (1,069,204) | (1,088,888) | (1,108,639) | (1,128,439) | (1,148,268) |
| Change in Settlement Accounts | (4,008,675) | N2 | 4,265,118 | - | - | - | - | - | - | - | - | - |
| Change in Other Assets | (3,435,398) | N3 | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) |
| Change in Other Liabilities | (2,833,096) | N4 | (4,400,000) | 1,836,791 | 1,296,797 | 1,186,378 | 1,220,428 | 1,255,141 | 1,290,852 | 1,327,591 | 1,365,389 | 1,417,192 |
| Change in Cash Balance | (17,137,091) | | (8,814,760) | (15,719,115) | (40,833,360) | (4,834,155) | (14,971,068) | (15,165,872) | (39,847,719) | (76,765,602) | (22,720,588) | 6,762,608 |
| Beginning Unrestricted Cash | 154,252,753 | | 137,115,662 | 128,300,902 | 112,581,787 | 71,748,427 | 66,914,272 | 51,943,204 | 36,777,332 | (3,070,387) | (79,835,988) | (102,556,576) |
| Ending Unrestricted Cash | 137,115,662 | | 128,300,902 | 112,581,787 | 71,748,427 | 66,914,272 | 51,943,204 | 36,777,332 | (3,070,387) | (79,835,988) | (102,556,576) | (95,793,968) |
| Expense Per Day | 742,473 | | 803,035 | 840,444 | 870,583 | 894,309 | 918,727 | 943,833 | 969,647 | 996,189 | 1,023,481 | 1,051,610 |
| Days Cash On Hand | 185 | | 160 | 134 | 82 | 75 | 57 | 39 | (3) | (80) | (100) | (91) |

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 \$160 MILLION**

| | Audited 2017 | Audited 2018 | Audited 2019 | Audited 2020 | Audited 2021 | Audited 2022 | Projected 2023 | Budget 2024 | Projected 2025 | Projected 2026 | Projected 2027 | Projected 2028 | Projected 2029 | Projected 2030 | Projected 2031 | Projected 2032 | Projected 2033 |
|---|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|-------------------|-----------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Net Patient Revenue | \$148,296 | \$148,737 | \$188,880 | \$205,979 | \$237,686 | \$263,836 | \$258,923 | \$286,918 | \$300,553 | \$313,531 | \$321,051 | \$328,713 | \$336,518 | \$344,467 | \$352,560 | \$360,798 | \$369,180 |
| Tax Revenue | 12,877 | 10,906 | 12,769 | 13,205 | 13,333 | 14,720 | 14,496 | 15,692 | 16,470 | 17,009 | 17,572 | 18,163 | 18,792 | 19,434 | 20,101 | 20,780 | 21,481 |
| Other Operating Revenue | 8,965 | 9,962 | 11,106 | 12,448 | 11,752 | 13,979 | 13,273 | 16,432 | 16,596 | 16,762 | 16,930 | 17,099 | 17,270 | 17,443 | 17,617 | 17,794 | 17,972 |
| Total Operating Revenues | 170,138 | 169,605 | 212,755 | 231,632 | 262,771 | 292,535 | 286,691 | 319,041 | 333,619 | 347,303 | 355,553 | 363,976 | 372,581 | 381,344 | 390,279 | 399,372 | 408,633 |
| Total Operating Expenses | 153,987 | 167,577 | 196,639 | 216,177 | 234,961 | 259,498 | 255,467 | 312,745 | 327,970 | 341,158 | 356,290 | 365,400 | 375,487 | 385,263 | 400,403 | 411,567 | 422,642 |
| Income from Operations | 16,151 | 2,028 | 16,115 | 15,454 | 27,810 | 33,037 | 31,224 | 6,296 | 5,650 | 6,145 | (737) | (1,424) | (2,906) | (3,919) | (10,124) | (12,195) | (14,009) |
| Net Nonoperating Income | 2,313 | 3,402 | 4,207 | 17,623 | (408) | 373 | 795 | 9,258 | 5,522 | 4,501 | 3,372 | 5,555 | 5,089 | 4,637 | 4,247 | 4,176 | 3,328 |
| Excess of Revenue Over Expenses | 18,464 | 5,430 | 20,323 | 33,078 | 27,402 | 33,410 | 32,019 | 15,554 | 11,172 | 10,646 | 2,635 | 4,131 | 2,183 | 718 | (5,877) | (8,019) | (10,682) |
| Add Depreciation & Amortization Expense | 10,747 | 11,296 | 13,534 | 13,166 | 14,798 | 15,364 | 13,795 | 16,394 | 18,180 | 20,503 | 22,352 | 22,770 | 23,910 | 24,501 | 25,435 | 26,937 | 28,052 |
| Add Interest Expense on Revenue Debt | 1,260 | 1,170 | 1,317 | 1,436 | 1,437 | 1,342 | 1,223 | 1,079 | 624 | 526 | 5,222 | 5,089 | 4,949 | 4,804 | 9,425 | 9,205 | 8,997 |
| Add Interest Expense on GO Debt | 2,720 | 3,850 | 3,814 | 3,621 | 3,484 | 3,416 | 3,417 | 3,243 | 3,028 | 2,892 | 2,742 | 2,581 | 2,429 | 2,261 | 2,078 | 1,916 | 1,755 |
| Less GO Bond Ad Valorem Taxes | (5,561) | (3,869) | (5,220) | (5,220) | (4,900) | (5,569) | (5,034) | (5,342) | (5,758) | (5,922) | (6,097) | (6,286) | (6,499) | (6,711) | (6,933) | (7,151) | (7,375) |
| Less Unrestricted Ad Valorem Taxes | (7,315) | (7,037) | (7,549) | (7,985) | (8,432) | (9,151) | (9,461) | (10,350) | (10,712) | (11,087) | (11,475) | (11,877) | (12,293) | (12,723) | (13,168) | (13,629) | (14,106) |
| Impairment losses | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| EBIDA | \$33,191 | \$21,746 | \$38,987 | \$51,300 | \$47,121 | \$53,532 | \$50,455 | \$36,270 | \$33,004 | \$34,568 | \$32,951 | \$34,572 | \$33,472 | \$32,284 | \$31,060 | \$30,039 | \$28,123 |
| Operating EBIDA | \$30,878 | \$18,344 | \$34,780 | \$33,677 | \$47,529 | \$53,159 | \$49,659 | \$27,012 | \$27,482 | \$30,067 | \$29,579 | \$29,016 | \$28,383 | \$27,647 | \$26,814 | \$25,863 | \$24,795 |
| EBIDA Margin | 19.5% | 12.8% | 18.3% | 22.1% | 17.9% | 18.3% | 17.6% | 11.4% | 9.9% | 10.0% | 9.3% | 9.5% | 9.0% | 8.5% | 8.0% | 7.5% | 6.9% |
| Operating EBIDA Margin | 18.1% | 10.8% | 16.3% | 14.5% | 18.1% | 18.2% | 17.3% | 8.5% | 8.2% | 8.7% | 8.3% | 8.0% | 7.6% | 7.2% | 6.9% | 6.5% | 6.1% |
| Operating Margin | 9.5% | 1.2% | 7.6% | 6.7% | 10.6% | 11.3% | 10.9% | 2.0% | 1.7% | 1.8% | -0.2% | -0.4% | -0.8% | -1.0% | -2.6% | -3.1% | -3.4% |
| Excess Margin | 10.9% | 3.2% | 9.6% | 14.3% | 10.4% | 11.4% | 11.2% | 4.9% | 3.3% | 3.1% | 0.7% | 1.1% | 0.6% | 0.2% | -1.5% | -2.0% | -2.6% |
| MADS Coverage Ratio - No Go Bond | 9.30x | 6.09x | 8.16x | 10.74x | 9.86x | 11.20x | 10.56x | 9.60x | 10.91x | 4.29x | 4.09x | 4.29x | 4.15x | 2.34x | 2.25x | 2.17x | 2.03x |
| MADS Coverage Ratio | 3.57x | 2.34x | 3.92x | 5.15x | 4.73x | 5.38x | 5.07x | 3.90x | 3.55x | 2.30x | 2.19x | 2.06x | 2.00x | 1.55x | 1.49x | 1.44x | 1.35x |
| Cash and Cash Equivalents | \$13,056 | \$18,758 | \$24,370 | \$61,289 | \$91,298 | \$25,419 | \$21,446 | \$24,091 | \$25,213 | \$26,117 | \$27,222 | \$27,949 | \$28,697 | \$29,466 | \$30,648 | \$20,718 | \$16,835 |
| Board Designated Assets | 62,339 | 55,049 | 65,374 | 75,547 | 75,556 | 131,181 | 112,280 | 102,020 | 87,368 | 125,631 | 113,937 | 94,153 | 74,619 | 110,270 | 22,654 | 0 | 0 |
| Total Unrestricted Cash | \$75,395 | \$73,807 | \$89,744 | \$136,836 | \$166,854 | \$156,600 | \$133,726 | \$126,111 | \$112,582 | \$151,748 | \$141,159 | \$122,102 | \$103,316 | \$139,736 | \$53,302 | \$20,718 | \$16,835 |
| Daily Cash Requirements | \$392 | \$428 | \$502 | \$556 | \$603 | \$669 | \$662 | \$812 | \$849 | \$879 | \$915 | \$939 | \$963 | \$988 | \$1,027 | \$1,054 | \$1,081 |
| Days' Cash on Hand | 192.1 | 172.4 | 178.9 | 246.0 | 276.6 | 234.1 | 202.0 | 155.3 | 132.6 | 172.7 | 154.3 | 130.1 | 107.3 | 141.4 | 51.9 | 19.7 | 15.6 |
| Net Other Long-term Debt | \$27,930 | \$26,662 | \$35,101 | \$28,129 | \$24,006 | \$19,517 | \$25,720 | \$22,574 | \$20,053 | \$96,734 | \$93,828 | \$90,798 | \$87,636 | \$163,354 | \$158,867 | \$154,164 | \$149,911 |
| Net GO Bond Long-term Debt | \$103,136 | \$101,853 | \$100,385 | \$102,137 | \$100,455 | \$98,782 | \$92,990 | \$90,783 | \$88,247 | \$85,372 | \$82,133 | \$78,506 | \$74,475 | \$70,025 | \$65,170 | \$59,935 | \$54,315 |
| Unrestricted Net Assets | 126,370 | 131,260 | 151,605 | 184,090 | 210,708 | 242,545 | 256,862 | 272,416 | 283,588 | 294,234 | 296,869 | 301,000 | 303,183 | 303,901 | 298,024 | 290,005 | 279,324 |
| Total Capital | \$257,436 | \$259,775 | \$287,090 | \$314,357 | \$335,169 | \$360,844 | \$375,572 | \$385,773 | \$391,888 | \$476,339 | \$472,830 | \$470,304 | \$465,294 | \$537,280 | \$522,061 | \$504,104 | \$483,550 |
| Unrestricted Cash to L-T Debt - No GO Bond | 269.9% | 276.8% | 255.7% | 486.5% | 695.0% | 802.4% | 519.9% | 558.7% | 561.4% | 156.9% | 150.4% | 134.5% | 117.9% | 85.5% | 33.6% | 13.4% | 11.2% |
| Unrestricted Cash to L-T Debt | 57.5% | 57.4% | 66.2% | 105.0% | 134.1% | 132.4% | 112.6% | 111.3% | 104.0% | 83.3% | 80.2% | 72.1% | 63.7% | 59.9% | 23.8% | 9.7% | 8.2% |
| L-T Debt to Capitalization - No GO Bond | 18.1% | 16.9% | 18.8% | 13.3% | 10.2% | 7.4% | 9.1% | 7.7% | 6.6% | 24.7% | 24.0% | 23.2% | 22.4% | 35.0% | 34.8% | 34.7% | 34.9% |
| L-T Debt to Capitalization | 50.9% | 49.5% | 47.2% | 41.4% | 37.1% | 32.8% | 31.6% | 29.4% | 27.6% | 38.2% | 37.2% | 36.0% | 34.8% | 43.4% | 42.9% | 42.5% | 42.2% |
| Net Accounts Receivable | \$18,564 | \$24,724 | \$27,218 | \$29,478 | \$35,774 | \$41,866 | \$45,470 | \$43,879 | \$45,289 | \$45,526 | \$43,980 | \$45,029 | \$46,098 | \$47,187 | \$48,296 | \$49,424 | \$50,573 |
| Net Patient Revenue | \$148,296 | \$148,737 | \$188,880 | \$205,979 | \$237,686 | \$263,836 | \$258,923 | \$286,918 | \$300,553 | \$313,531 | \$321,051 | \$328,713 | \$336,518 | \$344,467 | \$352,560 | \$360,798 | \$369,180 |
| Days in Accounts Receivable | 46 | 61 | 53 | 52 | 55 | 58 | 64 | 56 | 55 | 53 | 50 | 50 | 50 | 50 | 50 | 50 | 50 |

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$160 MILLION

| | PROJECTED 2023 | BUDGET 2024 | PROJECTED 2025 | PROJECTED 2026 | PROJECTED 2027 | PROJECTED 2028 | PROJECTED 2029 | PROJECTED 2030 | PROJECTED 2031 | PROJECTED 2032 | PROJECTED 2033 |
|--|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| ASSETS | | | | | | | | | | | |
| CURRENT ASSETS | | | | | | | | | | | |
| * CASH | \$ 21,445,863 | \$ 24,091,047 | \$ 25,213,332 | \$ 26,117,479 | \$ 27,221,596 | \$ 27,949,145 | \$ 28,697,038 | \$ 29,465,849 | \$ 30,648,491 | \$ 20,717,596 | \$ 16,834,747 |
| PATIENT ACCOUNTS RECEIVABLE - NET | 46,649,810 | 47,950,610 | 45,288,825 | 45,526,460 | 43,979,602 | 45,029,209 | 46,098,413 | 47,187,300 | 48,295,939 | 49,424,379 | 50,572,646 |
| OTHER RECEIVABLES | 9,739,082 | 10,128,646 | 10,331,219 | 10,537,843 | 10,748,600 | 10,963,572 | 11,182,843 | 11,406,500 | 11,634,630 | 11,867,323 | 12,104,669 |
| GO BOND RECEIVABLES | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 | 434,551 |
| ASSETS LIMITED OR RESTRICTED | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 | 9,999,045 |
| INVENTORIES | 4,573,207 | 5,156,507 | 5,563,613 | 5,977,971 | 6,157,310 | 6,342,029 | 6,532,290 | 6,728,259 | 6,930,107 | 7,138,010 | 7,352,150 |
| PREPAID EXPENSES & DEPOSITS | 3,136,421 | 3,262,444 | 3,327,693 | 3,394,247 | 3,462,132 | 3,531,375 | 3,602,002 | 3,674,042 | 3,747,523 | 3,822,474 | 3,898,923 |
| ESTIMATED SETTLEMENTS, M-CAL & M-CARE | 14,832,156 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 | 13,449,538 |
| TOTAL CURRENT ASSETS | 110,810,133 | 114,472,387 | 113,607,816 | 115,437,133 | 115,452,374 | 117,698,463 | 119,995,720 | 122,345,084 | 125,139,824 | 116,852,914 | 114,646,269 |
| NON CURRENT ASSETS | | | | | | | | | | | |
| ASSETS LIMITED OR RESTRICTED: | | | | | | | | | | | |
| * CASH RESERVE FUND | 10,165,848 | (1,294,096) | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | 10,000,000 | - | - |
| * CASH INVESTMENT FUND | 105,503,951 | 105,503,951 | 77,368,455 | 35,630,948 | 103,936,991 | 84,153,187 | 64,619,149 | 20,270,252 | 12,653,741 | - | - |
| UNREALIZED GAIN/(LOSS) CASH INVESTMENT FUND | (3,389,824) | (2,189,824) | - | - | - | - | - | - | - | - | - |
| FUNDS FROM NEW DEBT 2026/2030 | - | - | - | 80,000,000 | - | - | - | 80,000,000 | - | - | - |
| TOTAL BOND TRUSTEE 2017 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 | 20,926 |
| TOTAL BOND TRUSTEE 2015 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 | 1,385,989 |
| TOTAL BOND TRUSTEE GO BOND | 5,764 | - | - | - | - | - | - | - | - | - | - |
| GO BOND TAX REVENUE FUND | 4,740,299 | 4,009,716 | 4,238,716 | 4,470,466 | 4,719,716 | 4,988,991 | 5,278,341 | 5,573,359 | 5,886,390 | 6,186,566 | 6,490,709 |
| DIAGNOSTIC IMAGING FUND | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 | 3,404 |
| DONOR RESTRICTED FUND | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 | 1,148,978 |
| WORKERS COMPENSATION FUND | 29,683 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 | 20,000 |
| TOTAL | 119,615,019 | 108,609,045 | 94,186,468 | 132,680,711 | 121,236,004 | 101,721,475 | 82,476,787 | 118,422,909 | 31,119,429 | 8,765,864 | 9,070,007 |
| LESS CURRENT PORTION | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) | (9,999,045) |
| TOTAL ASSETS LIMITED OR RESTRICTED - NET | 109,615,975 | 98,610,000 | 84,187,424 | 122,681,667 | 111,236,960 | 91,722,430 | 72,477,743 | 108,423,864 | 21,120,385 | (1,233,181) | (929,038) |
| NONCURRENT ASSETS AND INVESTMENTS: | | | | | | | | | | | |
| INVESTMENT IN TSC, LLC | (3,471,311) | (4,275,311) | (5,075,311) | (5,875,311) | (6,675,311) | (7,475,311) | (8,275,311) | (9,075,311) | (9,075,311) | (9,075,311) | (9,075,311) |
| PROPERTY HELD FOR FUTURE EXPANSION | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 | 1,694,072 |
| PROPERTY & EQUIPMENT, CIP NET | 198,246,667 | 213,921,656 | 239,616,426 | 288,923,391 | 300,900,371 | 319,128,683 | 333,903,031 | 371,460,696 | 443,101,239 | 457,986,173 | 440,924,558 |
| TOTAL ASSETS | 416,895,535 | 424,422,803 | 434,030,425 | 522,860,952 | 522,608,465 | 522,768,336 | 519,795,253 | 594,848,404 | 581,980,208 | 566,224,666 | 547,260,549 |
| DEFERRED OUTFLOW OF RESOURCES: | | | | | | | | | | | |
| DEFERRED LOSS ON DEFEASANCE | 271,521 | 232,732 | 193,944 | 155,155 | 116,367 | 77,578 | 38,790 | - | - | - | - |
| ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DE | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 |
| DEFERRED OUTFLOW OF RESOURCES ON REFUNDING | 4,560,805 | 4,276,345 | 3,991,885 | 3,707,425 | 3,422,965 | 3,138,505 | 2,854,045 | 2,569,585 | 2,285,125 | 2,000,665 | 1,716,205 |
| GO BOND DEFERRED FINANCING COSTS | 444,728 | 416,878 | 389,028 | 361,178 | 333,328 | 305,478 | 277,628 | 249,778 | 221,928 | 194,078 | 166,228 |
| DEFERRED FINANCING COSTS | 124,834 | 112,342 | 99,850 | 87,358 | 74,866 | 62,374 | 49,882 | 37,390 | 24,898 | 12,406 | - |
| INTANGIBLE LEASE ASSET NET OF ACCUM AMORTIZATION | 7,463,608 | 5,775,292 | 4,086,976 | 2,398,660 | 710,344 | - | - | - | - | - | - |
| TOTAL DEFERRED OUTFLOW OF RESOURCES | \$ 13,243,604 | \$ 11,191,698 | \$ 9,139,792 | \$ 7,087,885 | \$ 5,035,979 | \$ 3,962,044 | \$ 3,598,454 | \$ 3,234,862 | \$ 2,910,060 | \$ 2,585,258 | \$ 2,260,542 |
| TOTAL ASSETS | \$ 430,139,140 | \$ 435,614,501 | \$ 443,170,217 | \$ 529,948,837 | \$ 527,644,443 | \$ 526,730,380 | \$ 523,393,706 | \$ 598,083,265 | \$ 584,890,267 | \$ 568,809,923 | \$ 549,521,091 |

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$160 MILLION

| | PROJECTED 2023 | BUDGET 2024 | PROJECTED 2025 | PROJECTED 2026 | PROJECTED 2027 | PROJECTED 2028 | PROJECTED 2029 | PROJECTED 2030 | PROJECTED 2031 | PROJECTED 2032 | PROJECTED 2033 |
|--|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| LIABILITIES | | | | | | | | | | | |
| CURRENT LIABILITIES | | | | | | | | | | | |
| ACCOUNTS PAYABLE | \$ 10,456,095 | 11,242,488 | \$ 11,766,222 | \$ 12,188,157 | \$ 12,703,412 | \$ 13,042,934 | \$ 13,391,951 | \$ 13,750,729 | \$ 14,302,629 | \$ 14,679,440 | \$ 15,067,638 |
| ACCRUED PAYROLL & RELATED COSTS | 24,576,543 | 20,176,543 | 21,185,370 | 21,820,931 | 22,475,559 | 23,149,826 | 23,844,320 | 24,559,650 | 25,296,440 | 26,055,333 | 26,836,993 |
| INTEREST PAYABLE | 662,214 | 325,995 | 293,136 | 259,196 | 224,138 | 187,923 | 150,510 | 111,855 | 71,917 | 30,648 | - |
| INTEREST PAYABLE GO BOND | 1,360,215 | 1,569,716 | 1,508,716 | 1,440,466 | 1,364,716 | 1,283,991 | 1,208,341 | 1,123,359 | 1,031,391 | 951,566 | 870,709 |
| ESTIMATED SETTLEMENTS, M-CAL & M-CARE | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 | 290,618 |
| HEALTH INSURANCE PLAN | 2,624,062 | 3,241,872 | 3,350,475 | 3,462,716 | 3,531,970 | 3,602,610 | 3,674,662 | 3,748,155 | 3,823,118 | 3,899,580 | 3,977,572 |
| WORKERS COMPENSATION PLAN | 3,147,527 | 3,695,261 | 3,880,024 | 3,996,425 | 4,116,318 | 4,239,807 | 4,367,002 | 4,498,012 | 4,632,952 | 4,771,941 | 4,915,099 |
| COMPREHENSIVE LIABILITY INSURANCE PLAN | 2,082,114 | 2,186,220 | 2,229,944 | 2,274,543 | 2,320,034 | 2,366,435 | 2,413,763 | 2,462,038 | 2,511,279 | 2,561,505 | 2,612,735 |
| CURRENT MATURITIES OF GO BOND DEBT | 2,195,000 | 2,440,000 | 2,730,000 | 3,030,000 | 3,355,000 | 3,705,000 | 4,070,000 | 4,450,000 | 4,855,000 | 5,235,000 | 5,620,000 |
| CURRENT MATURITIES OF OTHER LONG TERM DEBT | 5,645,977 | 3,145,938 | 2,520,572 | 3,319,302 | 2,905,418 | 3,030,581 | 3,161,841 | 4,281,930 | 4,486,962 | 4,702,852 | 4,253,129 |
| TOTAL CURRENT LIABILITIES | 53,040,366 | 48,314,651 | 49,755,077 | 52,082,354 | 53,287,183 | 54,899,725 | 56,573,007 | 59,276,347 | 61,302,306 | 63,178,482 | 64,444,492 |
| NONCURRENT LIABILITIES | | | | | | | | | | | |
| OTHER LONG TERM DEBT NET OF CURRENT MATURITIES | 25,719,506 | 22,573,568 | 20,052,996 | 96,733,693 | 93,828,275 | 90,797,694 | 87,635,853 | 163,353,923 | 158,866,961 | 154,164,108 | 149,910,980 |
| GO BOND DEBT NET OF CURRENT MATURITIES | 92,990,188 | 90,782,920 | 88,246,864 | 85,372,019 | 82,133,386 | 78,505,964 | 74,474,754 | 70,024,754 | 65,169,754 | 59,934,754 | 54,314,754 |
| DERIVATIVE INSTRUMENT LIABILITY | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 | 378,109 |
| TOTAL LIABILITIES | 172,128,169 | 162,049,249 | 158,433,046 | 234,566,176 | 229,626,953 | 224,581,492 | 219,061,723 | 293,033,134 | 285,717,130 | 277,655,454 | 269,048,336 |
| NET ASSETS | | | | | | | | | | | |
| NET INVESTMENT IN CAPITAL ASSETS RESTRICTED | 256,861,994 1,148,978 | 272,416,275 1,148,978 | 283,588,193 1,148,978 | 294,233,683 1,148,978 | 296,868,512 1,148,978 | 300,999,910 1,148,978 | 303,183,004 1,148,978 | 303,901,154 1,148,978 | 298,024,159 1,148,978 | 290,005,491 1,148,978 | 279,323,778 1,148,978 |
| TOTAL NET POSITION | \$ 258,010,972 | \$ 273,565,253 | \$ 284,737,171 | \$ 295,382,661 | \$ 298,017,490 | \$ 302,148,888 | \$ 304,331,982 | \$ 305,050,131 | \$ 299,173,137 | \$ 291,154,469 | \$ 280,472,756 |
| TOTAL LIABILITIES AND NET POSITION | \$ 430,139,140 | \$ 435,614,501 | \$ 443,170,217 | \$ 529,948,837 | \$ 527,644,443 | \$ 526,730,380 | \$ 523,393,706 | \$ 598,083,265 | \$ 584,890,267 | \$ 568,809,923 | \$ 549,521,091 |

* Amounts included for Days Cash on Hand calculation

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$160 MILLION**

| | PROJECTED FYE 6/30/23 | BUDGET FYE 6/30/24 | PROJECTED FYE 6/30/25 | PROJECTED FYE 6/30/26 | PROJECTED FYE 6/30/27 | PROJECTED FYE 6/30/28 | PROJECTED FYE 6/30/29 | PROJECTED FYE 6/30/30 | PROJECTED FYE 6/30/31 | PROJECTED FYE 6/30/32 | PROJECTED FYE 6/30/33 |
|--|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| OPERATING REVENUE | | | | | | | | | | | |
| Total Gross Revenue | \$ 553,367,590 | \$ 598,015,984 | \$ 633,033,304 | \$ 667,396,725 | \$ 690,755,611 | \$ 714,932,057 | \$ 739,954,679 | \$ 765,853,093 | \$ 792,657,951 | \$ 820,400,979 | \$ 849,115,014 |
| Gross Revenues - Inpatient | | | | | | | | | | | |
| Daily Hospital Service | 36,885,248 | 41,305,449 | 43,370,721 | 45,539,258 | 47,133,132 | 48,782,791 | 50,490,189 | 52,257,345 | 54,086,353 | 55,979,375 | 57,938,653 |
| Ancillary Service - Inpatient | 42,059,325 | 45,058,450 | 47,311,373 | 49,676,941 | 51,415,634 | 53,215,181 | 55,077,713 | 57,005,433 | 59,000,623 | 61,065,644 | 63,202,942 |
| Total Gross Revenue - Inpatient | 78,944,573 | 86,363,899 | 90,682,094 | 95,216,199 | 98,548,766 | 101,997,972 | 105,567,901 | 109,262,778 | 113,086,975 | 117,045,019 | 121,141,595 |
| Gross Revenue - Outpatient | 474,423,017 | 511,652,085 | 542,351,210 | 572,180,527 | 592,206,845 | 612,934,085 | 634,386,778 | 656,590,315 | 679,570,976 | 703,355,960 | 727,973,419 |
| Total Gross Revenue - Outpatient | 474,423,017 | 511,652,085 | 542,351,210 | 572,180,527 | 592,206,845 | 612,934,085 | 634,386,778 | 656,590,315 | 679,570,976 | 703,355,960 | 727,973,419 |
| Deductions from Revenue: | | | | | | | | | | | |
| Contractual Allowances | 267,156,317 | 290,032,522 | 308,914,716 | 327,685,955 | 341,227,230 | 355,314,980 | 369,970,868 | 385,217,408 | 401,077,991 | 417,576,923 | 434,739,461 |
| Managed Care Reserve | - | - | - | - | - | - | - | - | - | - | - |
| Charity Care | 4,997,478 | 11,960,320 | 13,293,700 | 14,682,728 | 15,887,379 | 17,158,370 | 18,498,867 | 19,912,181 | 21,401,765 | 22,971,228 | 24,624,336 |
| Bad Debt | 6,473,475 | 9,105,560 | 10,271,777 | 11,496,764 | 12,589,907 | 13,745,485 | 14,966,532 | 16,256,214 | 17,617,839 | 19,054,864 | 20,570,900 |
| Prior Period Settlements | 1,258,199 | - | - | - | - | - | - | - | - | - | - |
| Total Deductions from Revenue | 279,885,469 | 311,098,402 | 332,480,192 | 353,865,448 | 369,704,516 | 386,218,835 | 403,436,267 | 421,385,802 | 440,097,595 | 459,603,016 | 479,934,696 |
| Other Operating Revenue | 15,851,153 | 16,432,070 | 16,596,391 | 16,762,355 | 16,929,978 | 17,099,278 | 17,270,271 | 17,442,973 | 17,617,403 | 17,793,577 | 17,971,513 |
| Wellness Neighborhood-RPT, Grants, Donations | 1,294,242 | 1,215,309 | 1,233,539 | 1,252,042 | 1,270,823 | 1,289,885 | 1,309,233 | 1,328,872 | 1,348,805 | 1,369,037 | 1,389,573 |
| TOTAL OPERATING REVENUE | 290,627,516 | 304,564,961 | 318,383,041 | 331,545,674 | 339,251,895 | 347,102,385 | 355,097,916 | 363,239,136 | 371,526,564 | 379,960,578 | 388,541,403 |
| OPERATING EXPENSES | | | | | | | | | | | |
| Salaries, Wages & Benefits | 158,359,824 | 167,401,589 | 175,771,669 | 181,044,819 | 186,476,163 | 192,070,448 | 197,832,562 | 203,767,538 | 209,880,565 | 216,176,982 | 222,662,291 |
| Benefits Workers Compensation | 1,317,921 | 1,547,266 | 1,624,630 | 1,673,369 | 1,723,570 | 1,775,277 | 1,828,535 | 1,883,391 | 1,939,893 | 1,998,090 | 2,058,032 |
| Benefits Medical Insurance | 22,190,428 | 23,665,667 | 24,458,467 | 25,277,826 | 25,783,382 | 26,299,050 | 26,825,031 | 27,361,532 | 27,908,762 | 28,466,937 | 29,036,276 |
| Professional Fees | 9,305,917 | 10,321,741 | 10,528,176 | 10,738,740 | 10,953,514 | 11,172,585 | 11,396,036 | 11,623,957 | 11,856,436 | 12,093,565 | 12,335,436 |
| Supplies | 43,329,002 | 48,855,503 | 52,712,642 | 56,638,488 | 58,337,643 | 60,087,772 | 61,890,405 | 63,747,117 | 65,659,531 | 67,629,317 | 69,658,196 |
| Purchased Services | 26,541,338 | 27,607,789 | 28,159,944 | 28,723,143 | 29,297,606 | 29,883,558 | 30,481,229 | 31,090,854 | 31,712,671 | 32,346,924 | 32,993,863 |
| Other | 12,588,271 | 12,629,623 | 12,882,215 | 13,139,860 | 13,402,657 | 13,670,710 | 13,944,124 | 14,223,007 | 14,507,467 | 14,797,616 | 15,093,569 |
| TOTAL OPERATING EXPENSE | 273,632,701 | 292,029,179 | 306,137,743 | 317,236,244 | 325,974,535 | 334,959,400 | 344,197,923 | 353,697,396 | 363,465,325 | 373,509,431 | 383,837,664 |
| NET OPERATING REV(EXP) EBIDA | \$ 16,994,815 | \$ 12,535,782 | \$ 12,245,298 | \$ 14,309,431 | \$ 13,277,360 | \$ 12,142,985 | \$ 10,899,993 | \$ 9,541,740 | \$ 8,061,239 | \$ 6,451,147 | \$ 4,703,739 |
| NON-OPERATING REVENUE | | | | | | | | | | | |
| District and County Taxes | 8,315,155 | 9,134,690 | 9,478,711 | 9,835,136 | 10,204,407 | 10,586,978 | 10,983,320 | 11,393,920 | 11,819,285 | 12,259,936 | 12,716,415 |
| District and County Taxes - GO Bond | 5,179,423 | 5,341,627 | 5,757,598 | 5,922,306 | 6,097,056 | 6,286,435 | 6,499,289 | 6,710,882 | 6,933,109 | 7,151,435 | 7,374,894 |
| Interest Income | 1,426,308 | 2,128,866 | 4,490,532 | 3,377,454 | 2,152,453 | 4,234,758 | 3,663,070 | 3,099,486 | 1,792,083 | 1,599,067 | 621,528 |
| Interest Income - GO Bond | - | - | - | - | - | - | - | - | - | - | - |
| Donations | 1,744,453 | 6,733,375 | 1,831,675 | 1,923,259 | 2,019,422 | 2,120,393 | 2,226,413 | 2,337,733 | 2,454,620 | 2,577,351 | 2,706,219 |
| Gain/(Loss) | (1,094,088) | 396,000 | (800,000) | (800,000) | (800,000) | (800,000) | (800,000) | (800,000) | - | - | - |
| Depreciation | (16,102,519) | (16,394,037) | (18,179,829) | (20,503,367) | (22,352,260) | (22,770,186) | (23,910,329) | (24,500,964) | (25,434,568) | (26,936,628) | (28,052,429) |
| Interest Expense | (1,269,774) | (1,078,556) | (624,468) | (526,422) | (5,221,552) | (5,088,529) | (4,949,372) | (4,803,766) | (9,424,654) | (9,204,541) | (8,997,184) |
| Interest Expense - GO Bond | (3,329,945) | (3,243,466) | (3,027,598) | (2,892,306) | (2,742,056) | (2,581,435) | (2,429,289) | (2,260,882) | (2,078,109) | (1,916,435) | (1,754,894) |
| TOTAL NON-OPERATING REVENUE | (5,130,988) | 3,018,499 | (1,073,380) | (3,663,941) | (10,642,531) | (8,011,587) | (8,716,899) | (8,823,590) | (13,938,234) | (14,469,815) | (15,385,452) |
| EXCESS REVENUE(EXPENSE) | \$ 11,863,827 | \$ 15,554,281 | \$ 11,171,918 | \$ 10,645,490 | \$ 2,634,829 | \$ 4,131,398 | \$ 2,183,094 | \$ 718,149 | \$ (5,876,994) | \$ (8,018,668) | \$ (10,681,713) |
| PREVIOUS PROJECTIONS FROM FY22 BUDGET | \$ 18,022,454 | \$ 18,700,068 | \$ 14,596,691 | \$ 16,033,856 | \$ 17,620,532 | \$ 15,473,478 | \$ 15,339,777 | \$ 13,449,020 | \$ 10,445,970 | \$ 6,646,788 | |
| CURRENT PROJECTIONS VS PREVIOUS | \$ 20,000,596 | \$ (3,145,787) | \$ (3,424,773) | \$ (5,388,366) | \$ (14,985,703) | \$ (11,342,080) | \$ (13,156,683) | \$ (12,730,871) | \$ (16,322,964) | \$ (14,665,456) | |

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$160 MILLION

| | PROJECTED FYE 6/30/23 | BUDGET FYE 6/30/24 | PROJECTED FYE 6/30/25 | PROJECTED FYE 6/30/26 | PROJECTED FYE 6/30/27 | PROJECTED FYE 6/30/28 | PROJECTED FYE 6/30/29 | PROJECTED FYE 6/30/30 | PROJECTED FYE 6/30/31 | PROJECTED FYE 6/30/32 | PROJECTED FYE 6/30/33 |
|---|--------------------------|-----------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| RETURN ON GROSS REVENUE EBIDA | 3.1% | 2.1% | 1.9% | 2.1% | 1.9% | 1.7% | 1.5% | 1.2% | 1.0% | 0.8% | 0.6% |
| RETURN ON EQUITY | 5.5% | 6.0% | 4.1% | 3.7% | 0.9% | 1.4% | 0.7% | 0.2% | -1.9% | -2.7% | -3.7% |
| RETURN ON EQUITY (excluding donations) | 4.7% | 3.4% | 3.4% | 3.1% | 0.2% | 0.7% | 0.0% | -0.5% | -2.7% | -3.5% | -4.6% |
| INPATIENT REV AS A % OF GROSS REV | 14.3% | 14.4% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% | 14.3% |
| OUTPATIENT REV AS A % OF GROSS REV | 85.7% | 85.6% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% | 85.7% |
| CONTRACTUAL ADJ AS A % OF GROSS REV | 48.3% | 48.5% | 48.8% | 49.1% | 49.4% | 49.7% | 50.0% | 50.3% | 50.6% | 50.9% | 51.2% |
| CHARITY CARE AS A % OF GROSS REV | 0.9% | 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 | 54.5% | 55.0% | 55.2% | 54.6% | 55.0% | 55.3% | 55.7% | 56.1% | 56.5% | 56.9% | 57.3% |
| WORKERS COMP AS A % OF NET REV | 0.5% | 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 | 7.6% | 7.8% | 7.7% | 7.6% | 7.6% | 7.6% | 7.6% | 7.5% | 7.5% | 7.5% | 7.5% |
| PROFESSIONAL FEES AS A % OF NET REV | 3.2% | 3.4% | 3.3% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% | 3.2% |
| SUPPLIES AS A % OF NET REV | 14.9% | 16.0% | 16.6% | 17.1% | 17.2% | 17.3% | 17.4% | 17.5% | 17.7% | 17.8% | 17.9% |
| PURCHASED SVCS AS A % OF NET REV | 9.1% | 9.1% | 8.8% | 8.7% | 8.6% | 8.6% | 8.6% | 8.6% | 8.5% | 8.5% | 8.5% |
| OTHER AS A % OF NET REV | 4.3% | 4.1% | 4.0% | 4.0% | 4.0% | 3.9% | 3.9% | 3.9% | 3.9% | 3.9% | 3.9% |

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS - 10 YEAR FORECAST - NEW DEBT \$160 MILLION

| | PROJECTED FYE 2023 | | BUDGET FYE 2024 | PROJECTED FYE 2025 | PROJECTED FYE 2026 | PROJECTED FYE 2027 | PROJECTED FYE 2028 | PROJECTED FYE 2029 | PROJECTED FYE 2030 | PROJECTED FYE 2031 | PROJECTED FYE 2032 | PROJECTED FYE 2033 |
|--|-----------------------|----|----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| Net Operating Rev/(Exp) - EBIDA | \$ 16,994,815 | | \$ 12,535,783 | \$ 12,245,298 | \$ 14,309,431 | \$ 13,277,360 | \$ 12,142,985 | \$ 10,899,993 | \$ 9,541,740 | \$ 8,061,239 | \$ 6,451,147 | \$ 4,703,739 |
| Interest Income | 1,123,828 | | 2,000,000 | 3,900,115 | 3,655,723 | 2,458,703 | 3,714,181 | 3,805,992 | 3,240,382 | 2,118,934 | 1,647,321 | 865,913 |
| Property Tax Revenue | 9,872,503 | | 10,190,000 | 9,565,840 | 9,799,494 | 10,167,480 | 10,548,721 | 10,943,685 | 11,352,860 | 11,776,749 | 12,215,871 | 12,670,767 |
| Donations | 1,647,901 | | 6,733,375 | 2,321,845 | 1,914,101 | 2,009,806 | 2,110,296 | 2,215,811 | 2,326,601 | 2,442,931 | 2,565,078 | 2,693,332 |
| Emergency Funds | - | | - | - | - | - | - | - | - | - | - | - |
| Debt Service Payments | (5,073,231) | | (3,981,665) | (3,238,151) | (2,958,176) | (8,163,057) | (8,153,348) | (8,143,445) | (8,133,343) | (13,878,725) | (13,868,215) | (13,143,114) |
| Property Purchase Agreement | (811,928) | | (811,927) | (811,927) | (541,285) | - | - | - | - | - | - | - |
| Municipal Lease | (1,717,328) | | (715,553) | - | - | - | - | - | - | - | - | - |
| Copier Lease | (64,291) | | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) | (47,871) |
| 2017 VR Revenue Bond | (834,517) | | (761,145) | (733,183) | (723,851) | (714,332) | (704,623) | (694,720) | (684,618) | (674,315) | (663,805) | - |
| 2015 Revenue Bond | (1,645,167) | | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,645,169) | (1,583,873) |
| New Debt | - | | - | - | - | (5,755,685) | (5,755,685) | (5,755,685) | (5,755,685) | (11,511,370) | (11,511,370) | (11,511,370) |
| Physician Recruitment | (476,666) | | (1,146,666) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) | (1,100,000) |
| Investment in Capital | | | | | | | | | | | | |
| Equipment | (2,883,791) | | (4,545,602) | (3,655,650) | (435,000) | (423,500) | (3,200,000) | (3,200,000) | (3,200,000) | (3,200,000) | (3,200,000) | (3,200,000) |
| Debt Reimbursement | - | | - | - | 80,000,000 | - | - | - | 80,000,000 | - | - | - |
| IT/EMR/Business Systems | (703,834) | | (2,818,739) | (661,462) | (798,462) | (696,462) | (750,000) | (750,000) | (750,000) | (750,000) | (750,000) | (750,000) |
| Building Projects/Properties | (22,498,727) | | (21,287,010) | (36,095,526) | (62,779,633) | (27,353,405) | (31,039,912) | (30,144,117) | (53,560,290) | (88,623,948) | (33,282,788) | (3,392,410) |
| Change in Accounts Receivable | (4,862,721) | N1 | (2,859,354) | 2,661,785 | (237,634) | 1,546,858 | (1,049,607) | (1,069,204) | (1,088,888) | (1,108,639) | (1,128,439) | (1,148,268) |
| Change in Settlement Accounts | (4,008,675) | N2 | 4,265,118 | - | - | - | - | - | - | - | - | - |
| Change in Other Assets | (3,435,398) | N3 | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) | (3,500,000) |
| Change in Other Liabilities | (2,833,096) | N4 | (4,400,000) | 1,836,791 | 1,296,797 | 1,186,378 | 1,220,428 | 1,255,141 | 1,290,852 | 1,327,591 | 1,365,389 | 1,417,192 |
| Change in Cash Balance | (17,137,091) | | (8,814,760) | (15,719,115) | 39,166,640 | (10,589,840) | (19,056,256) | (18,786,145) | 36,419,914 | (86,433,868) | (32,584,637) | (3,882,849) |
| Beginning Unrestricted Cash | 154,252,753 | | 137,115,662 | 128,300,902 | 112,581,787 | 151,748,427 | 141,158,587 | 122,102,331 | 103,316,187 | 139,736,101 | 53,302,233 | 20,717,596 |
| Ending Unrestricted Cash | 137,115,662 | | 128,300,902 | 112,581,787 | 151,748,427 | 141,158,587 | 122,102,331 | 103,316,187 | 139,736,101 | 53,302,233 | 20,717,596 | 16,834,747 |
| Expense Per Day | 742,473 | | 803,035 | 840,444 | 870,583 | 907,387 | 931,638 | 956,568 | 982,195 | 1,021,616 | 1,048,531 | 1,076,260 |
| Days Cash On Hand | 185 | | 160 | 134 | 174 | 156 | 131 | 108 | 142 | 52 | 20 | 16 |

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 | ↑ | 10.0% | 9.3% | 10.9% | 12.7% | 11.9% | 14.6% | 14.0% | 19.3% | 10.0% | 12.2% | 19.3% |
| Operating EBIDA Margin | ↑ | 6.9% | 8.1% | 9.8% | 8.7% | 9.3% | 11.2% | 9.7% | 14.8% | 6.9% | 9.5% | 14.8% |
| Operating Margin | ↑ | 2.0% | 2.2% | 3.4% | 2.8% | 3.3% | 4.7% | 3.6% | 7.1% | 2.0% | 3.3% | 7.1% |
| Excess Margin | ↑ | 3.9% | 3.6% | 5.3% | 6.7% | 6.3% | 8.7% | 9.3% | 11.6% | 3.9% | 6.7% | 11.6% |
| Days' Cash on Hand | ↑ | 160.7 | 172.9 | 207.2 | 301.6 | 261.3 | 387.3 | 403.9 | 568.0 | 160.7 | 289.0 | 568.0 |
| Days in Accounts Receivable | ↓ | 42.6 | 44.5 | 49.3 | 48.2 | 48.0 | 52.0 | 47.8 | 56.6 | 42.6 | 48.3 | 56.6 |
| L-T Debt to Capital | ↓ | 42.6% | 30.4% | 33.2% | 25.3% | 25.0% | 20.6% | 18.1% | 17.2% | 42.6% | 25.4% | 17.2% |
| MADS Coverage Ratio (x) | ↑ | 3.9 | 3.4 | 4.2 | 5.0 | 5.4 | 6.7 | 7.8 | 8.8 | 3.9 | 5.4 | 8.8 |
| Unrestricted Cash to Debt | ↑ | 111.9% | 187.1% | 148.1% | 210.7% | 224.3% | 302.9% | 347.6% | 408.7% | 111.9% | 236.8% | 408.7% |

U.S. Not-For-Profit Health Care Stand-Alone Hospital Median Financial Ratios 2021 vs. 2020 vs. 2019 - August 24, 2022

Best Ratio
Worst Ratio

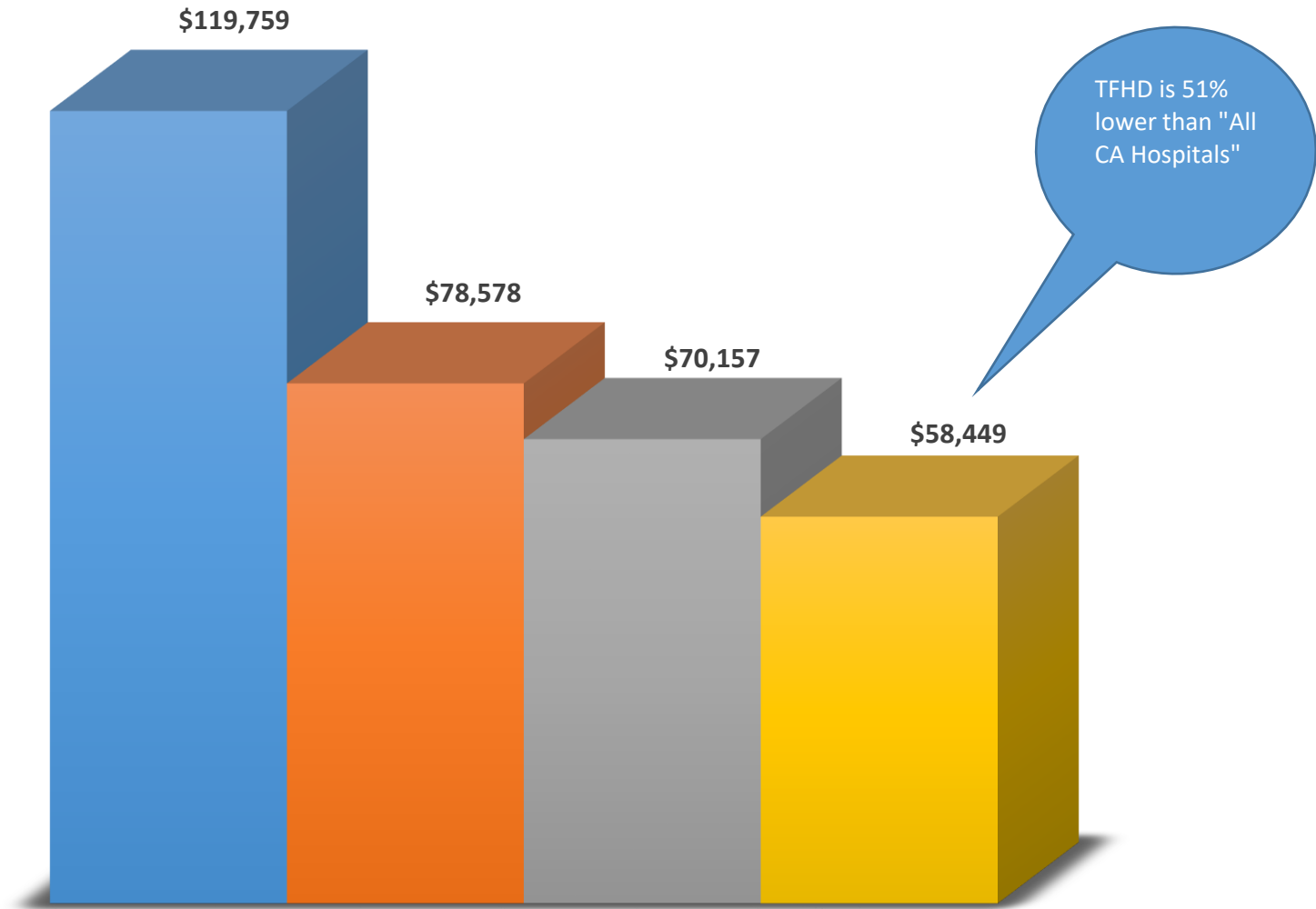
| Ratio | Calculation, Definition, and Meaning | Trend |
|------------------------------------|---|-------|
| EBIDA Margin | <p>Net income before interest, depreciation, and amortization expense / total operating revenue</p> <p>Measures total cash flow before financial costs (interest). Example: A 7%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

| PROFESSIONAL FEES PAID ANALYSIS | | | | | | | | | | | | | | |
|---|-------------------------|-------------------|-------------------------|-------------------|-------------------------|-------------------|------------------------|-------------------|------------------------|-------------------|--------------------------------|-------------------|------------------------|-------------------|
| SUB ACCT & DETAIL | FY 2018 TOTAL | % OF TOTAL | FY 2019 TOTAL | % OF TOTAL | FY 2020 TOTAL | % OF TOTAL | FY 2021 TOTAL | % OF TOTAL | FY 2022 TOTAL | % OF TOTAL | PROJECTED FY 2023 TOTAL | % OF TOTAL | FY 2024 BUDGET | % OF TOTAL |
| | PRO FEES | | PRO FEES | | PRO FEES | | PRO FEES | | PRO FEES | | PRO FEES | | PRO FEES | |
| 320 - Physician Fees | \$ 16,869,634.60 | 69.5% | \$ 19,960,679.49 | 72.2% | \$ 11,791,084.14 | 59.4% | \$ 8,649,373.16 | 51.0% | \$ 8,426,856.27 | 44.8% | \$ 5,843,635.18 | 65.6% | \$ 6,740,201.00 | 65.3% |
| Medical Director Fees | \$ 362,835.69 | 1.5% | \$ 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% | \$ 310,910.00 | 3.0% |
| Medicine Call | \$ 1,238,658.56 | 5.1% | \$ 1,188,229.01 | 4.3% | \$ 693,423.50 | 3.5% | \$ 459,792.57 | 2.7% | \$ 569,460.85 | 3.0% | \$ 448,252.49 | 5.0% | \$ 800,240.00 | 7.8% |
| Hospitalists Fees | \$ 1,048,715.78 | 4.3% | \$ 1,189,589.47 | 4.3% | \$ 650,830.13 | 3.3% | \$ 404,264.93 | 2.4% | \$ 523,576.27 | 2.8% | \$ 563,268.12 | 6.3% | \$ 667,458.00 | 6.5% |
| Anesthesia | \$ 1,252,715.53 | 5.2% | \$ 1,207,103.56 | 4.4% | \$ 2,096,271.40 | 10.6% | \$ 2,132,254.01 | 12.6% | \$ 2,601,458.16 | 13.8% | \$ 910,470.50 | 10.2% | \$ 1,040,250.00 | 10.1% |
| Physician Fees | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 190,106.11 | 1.0% | \$ 19,085.16 | 0.2% | \$ 71,874.00 | 0.7% |
| Multi-specialty Clinic Physician Fees | \$ 10,859,223.99 | 44.7% | \$ 13,558,080.07 | 49.1% | \$ 6,021,022.88 | 30.3% | \$ 3,187,723.25 | 18.8% | \$ 2,116,561.33 | 11.3% | \$ 1,368,287.62 | 15.4% | \$ 1,745,226.00 | 16.9% |
| Residency Program Fees | \$ - | 0.0% | \$ 19,042.50 | 0.1% | \$ 13,984.50 | 0.1% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Medical Staff Chair Fees | \$ 67,631.25 | 0.3% | \$ 63,450.00 | 0.2% | \$ 33,100.00 | 0.2% | \$ 44,400.00 | 0.3% | \$ 75,137.50 | 0.4% | \$ 47,000.00 | 0.5% | \$ 26,700.00 | 0.3% |
| Med Staff Chairs - Wellness Neighborhood | \$ 9,177.03 | 0.0% | \$ 11,196.39 | 0.0% | \$ 1,462.40 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 300.00 | 0.0% | \$ 1,800.00 | 0.0% |
| Radiology Guarantee | \$ 233,702.97 | 1.0% | \$ 388,693.02 | 1.4% | \$ 475,627.40 | 2.4% | \$ 426,362.30 | 2.5% | \$ 368,029.34 | 2.0% | \$ 519,890.36 | 5.8% | \$ - | 0.0% |
| Medi-Cal Prime | \$ 29,125.50 | 0.1% | \$ - | 0.0% | \$ - | 0.0% | \$ 800.00 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Health Info Technology | \$ 102,872.50 | 0.4% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Sleep Medicine Clinic IVCH | \$ 136,230.39 | 0.6% | \$ 180,092.41 | 0.7% | \$ 83,148.45 | 0.4% | \$ 61,729.65 | 0.4% | \$ 1,618.47 | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Laboratory | \$ 64,555.16 | 0.3% | \$ 101,481.27 | 0.4% | \$ 119,416.83 | 0.6% | \$ 116,257.47 | 0.7% | \$ 152,847.21 | 0.8% | \$ 101,936.46 | 1.1% | \$ 136,275.00 | 1.3% |
| IVCH Medicine Call | \$ 1,464,190.25 | 6.0% | \$ 1,464,682.83 | 5.3% | \$ 1,460,663.30 | 7.4% | \$ 1,712,422.48 | 10.1% | \$ 1,797,991.03 | 9.6% | \$ 1,798,513.22 | 20.2% | \$ 1,939,468.00 | 18.8% |
| 321 - Therapist Fees | \$ 4,756,294.82 | 19.6% | \$ 5,393,393.38 | 19.5% | \$ 5,290,641.47 | 26.7% | \$ 5,921,565.76 | 34.9% | \$ 7,778,296.70 | 41.4% | \$ 77,350.85 | 0.9% | \$ 60,000.00 | 0.6% |
| Cancer Center (Therapist Fees) | \$ 65,155.44 | 0.3% | \$ 68,890.06 | 0.2% | \$ 55,673.00 | 0.3% | \$ 10,307.25 | 0.1% | \$ 75,935.95 | 0.4% | \$ 61,963.10 | 0.7% | \$ 60,000.00 | 0.6% |
| Home Health/Hospice Fees | \$ - | 0.0% | \$ 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% |
| Occupational Therapy | \$ 690,302.00 | 2.8% | \$ 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% |
| Physical Therapy | \$ 3,928,754.09 | 16.2% | \$ 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% |
| Speech Therapy | \$ 72,083.29 | 0.3% | \$ 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% |
| 323 - Legal Fees | \$ 428,923.60 | 1.8% | \$ 451,979.01 | 1.6% | \$ 342,879.10 | 1.7% | \$ 662,296.42 | 3.9% | \$ 652,763.00 | 3.5% | \$ 839,007.61 | 9.4% | \$ 521,000.00 | 5.0% |
| American Arbitrations | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 22,725.00 | 0.1% | \$ - | 0.0% | \$ 56,000.00 | 0.6% | \$ - | 0.0% |
| BDO USA LLO | \$ - | 0.0% | \$ 7,712.50 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Beta Healthcare Group RMS | \$ - | 0.0% | \$ 855.00 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 17,352.18 | 0.2% | \$ 24,000.00 | 0.2% |
| Brooke Barnum-Roberts | \$ - | 0.0% | \$ 21,700.00 | 0.1% | \$ 28,680.00 | 0.1% | \$ 21,460.00 | 0.1% | \$ - | 0.0% | \$ (2,120.00) | 0.0% | \$ 10,000.00 | 0.1% |
| Colantuono, Highsmith, Whatley-District | \$ 36,543.34 | 0.2% | \$ 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% | \$ 36,000.00 | 0.3% |
| Colantuono, Highsmith, Whatley-Board | \$ 22,192.50 | 0.1% | \$ 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% | \$ 18,000.00 | 0.2% |
| Colantuono, Highsmith, Whatley-Truckee Surgery Center | \$ - | 0.0% | \$ 1,631.50 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Davis, Wright, Tremaine | \$ - | 0.0% | \$ 5,000.00 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| ECG Management - Corp Compliance | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 1,450.00 | 0.0% | \$ - | 0.0% | \$ 31,192.42 | 0.4% | \$ - | 0.0% |
| Foley & Lardner | \$ 1,221.18 | 0.0% | \$ (5,000.00) | 0.0% | \$ 422.10 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Gordon, Rees, Scully, Mansukhani LLP | \$ - | 0.0% | \$ 1,547.00 | 0.0% | \$ 11,452.75 | 0.1% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Hooper, Lundy, & Bookman | \$ 78,406.67 | 0.3% | \$ 117,604.93 | 0.4% | \$ 32,485.00 | 0.2% | \$ 146,841.79 | 0.9% | \$ 244,025.55 | 1.3% | \$ 129,360.80 | 1.5% | \$ 144,000.00 | 1.4% |
| Hooper, Lundy, & Bookman- Corp Compliance | \$ 65,156.77 | 0.3% | \$ 1,349.00 | 0.0% | \$ 896.50 | 0.0% | \$ 80,234.10 | 0.5% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Judicate West | \$ - | 0.0% | \$ - | 0.0% | \$ 2,700.00 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| King and Spalding | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 225,581.61 | 1.3% | \$ 313,468.84 | 1.7% | \$ 352,925.65 | 4.0% | \$ 75,000.00 | 0.7% |
| Legal Fees HR | \$ - | 0.0% | \$ (10,000.00) | 0.0% | \$ 16,320.37 | 0.1% | \$ 6,407.59 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 27,000.00 | 0.3% |
| Litigation Services & Technologies of Nevada | \$ - | 0.0% | \$ - | 0.0% | \$ 1,375.70 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 200.00 | 0.0% | \$ - | 0.0% |
| Littler Medelson, P C | \$ 13,017.50 | 0.1% | \$ (3,740.89) | 0.0% | \$ 7,478.00 | 0.0% | \$ 6,438.75 | 0.0% | \$ - | 0.0% | \$ 418.75 | 0.0% | \$ 600.00 | 0.0% |
| Melendres & Melendres | \$ - | 0.0% | \$ 3,150.00 | 0.0% | \$ 3,295.00 | 0.0% | \$ 1,155.00 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Porter Simon | \$ 5,835.59 | 0.0% | \$ 24,734.30 | 0.1% | \$ 28,483.44 | 0.1% | \$ 11,907.08 | 0.1% | \$ - | 0.0% | \$ 100.00 | 0.0% | \$ - | 0.0% |
| Rybicki & Associates P C | \$ 115,190.47 | 0.5% | \$ 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% | \$ 48,000.00 | 0.5% |
| Trucker Huss | \$ 345.00 | 0.0% | \$ 27,317.50 | 0.1% | \$ 19,762.50 | 0.1% | \$ 1,280.00 | 0.0% | \$ - | 0.0% | \$ 5,000.00 | 0.1% | \$ - | 0.0% |
| Wilson Sonsini Goodrich - TIRHR | \$ 89,370.70 | 0.4% | \$ 72,953.75 | 0.3% | \$ 11,439.40 | 0.1% | \$ 139.50 | 0.0% | \$ - | 0.0% | \$ 1,666.67 | 0.0% | \$ 6,000.00 | 0.1% |
| Other Legal | \$ 1,643.88 | 0.0% | \$ 25,693.70 | 0.1% | \$ 29,570.13 | 0.1% | \$ 11,248.59 | 0.1% | \$ 425.00 | 0.0% | \$ 145,619.95 | 1.6% | \$ 132,400.00 | 1.3% |

| PROFESSIONAL FEES PAID ANALYSIS | | | | | | | | | | | | | | |
|--|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|-------------------------|----------------------------|--------------------------------|----------------------------|-------------------------|----------------------------|
| SUB ACCT & DETAIL | FY 2018 TOTAL | % OF TOTAL PRO FEES | FY 2019 TOTAL | % OF TOTAL PRO FEES | FY 2020 TOTAL | % OF TOTAL PRO FEES | FY 2021 TOTAL | % OF TOTAL PRO FEES | FY 2022 TOTAL | % OF TOTAL PRO FEES | PROJECTED FY 2023 TOTAL | % OF TOTAL PRO FEES | FY 2024 BUDGET | % OF TOTAL PRO FEES |
| 325 - Consulting Fees | \$ 2,218,853.46 | 9.1% | \$ 1,833,983.27 | 6.6% | \$ 2,423,194.96 | 12.2% | \$ 1,727,903.29 | 10.2% | \$ 1,939,603.32 | 10.3% | \$ 2,147,963.23 | 24.1% | \$ 3,000,539.00 | 29.1% |
| Board of Directors | \$ - | 0.0% | \$ 118,896.57 | 0.4% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Central Scheduling | \$ 263,739.29 | 1.1% | \$ 111,219.70 | 0.4% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Cancer Center: | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Radiation Oncology Consulting | \$ - | 0.0% | \$ - | 0.0% | \$ 280,500.00 | 1.4% | \$ 180,179.42 | 1.1% | \$ 209,848.16 | 1.1% | \$ 189,027.40 | 2.1% | \$ 199,500.00 | 1.9% |
| District Matters | \$ 142,762.89 | 0.6% | \$ 45,921.11 | 0.2% | \$ 37,327.76 | 0.2% | \$ 20,685.00 | 0.1% | \$ 232,112.17 | 1.2% | \$ 90,401.13 | 1.0% | \$ - | 0.0% |
| Engineering / Facilities | \$ - | 0.0% | \$ 2,250.00 | 0.0% | \$ - | 0.0% | \$ 9,155.69 | 0.1% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Finance Administration: | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Bond Services & Rating Agency Fees | \$ 650.00 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 550.00 | 0.0% | \$ 550.00 | 0.0% |
| Cost Report, OSHPD, & SCO Reporting - Reimbursement Ar | \$ 74,024.00 | 0.3% | \$ 51,451.00 | 0.2% | \$ 62,142.50 | 0.3% | \$ 57,839.00 | 0.3% | \$ - | 0.0% | \$ 47,358.00 | 0.5% | \$ 141,000.00 | 1.4% |
| Audit / Tax Firm | \$ 78,420.06 | 0.3% | \$ 90,481.69 | 0.3% | \$ 95,056.04 | 0.5% | \$ 81,061.45 | 0.5% | \$ 188,443.46 | 1.0% | \$ 154,184.00 | 1.7% | \$ 82,425.00 | 0.8% |
| Strategic / Financial / Market Planning & Analysis | \$ 71,480.27 | 0.3% | \$ 63,312.50 | 0.2% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 61,666.00 | 0.7% | \$ - | 0.0% |
| Foundations | \$ 46,648.39 | 0.2% | \$ 45,941.75 | 0.2% | \$ 56,793.64 | 0.3% | \$ 48,173.75 | 0.3% | \$ 50,640.04 | 0.3% | \$ 51,929.22 | 0.6% | \$ 52,086.00 | 0.5% |
| Human Resources | \$ 142,755.33 | 0.6% | \$ 285,264.86 | 1.0% | \$ 260,258.30 | 1.3% | \$ 243,398.75 | 1.4% | \$ 320,211.92 | 1.7% | \$ 323,011.43 | 3.6% | \$ 310,900.00 | 3.0% |
| Information Systems Conversion | \$ 416,953.84 | 1.7% | \$ 291,376.03 | 1.1% | \$ 474,952.01 | 2.4% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Information Technology | \$ 446,415.89 | 1.8% | \$ 173,635.05 | 0.6% | \$ 272,274.50 | 1.4% | \$ 232,658.94 | 1.4% | \$ 160,117.61 | 0.9% | \$ 346,011.09 | 3.9% | \$ 788,000.00 | 7.6% |
| Kaufman Hall: | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Strategic Planning | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Hospital Advisor/Budget Advisor/Cost Accounting | \$ 260,172.76 | 1.1% | \$ 302,500.00 | 1.1% | \$ 619,945.00 | 3.1% | \$ 462,215.00 | 2.7% | \$ 272,987.25 | 1.5% | \$ 80,000.00 | 0.9% | \$ - | 0.0% |
| Marketing | \$ 8,360.00 | 0.0% | \$ 5,149.74 | 0.0% | \$ 54,958.33 | 0.3% | \$ 129,505.00 | 0.8% | \$ 203,440.00 | 1.1% | \$ 222,091.23 | 2.5% | \$ 246,858.00 | 2.4% |
| Medical Staff | \$ 2,000.00 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| MSC/Managed Care | \$ 178,138.29 | 0.7% | \$ 101,449.34 | 0.4% | \$ 135,140.15 | 0.7% | \$ 176,200.40 | 1.0% | \$ 187,372.75 | 1.0% | \$ 419,405.66 | 4.7% | \$ 92,000.00 | 0.9% |
| Nursing/Quality Consulting | \$ (215.00) | 0.0% | \$ 686.50 | 0.0% | \$ 400.00 | 0.0% | \$ - | 0.0% | \$ (815.77) | 0.0% | \$ 26,323.67 | 0.3% | \$ 24,000.00 | 0.2% |
| Process Improvement/Change Management | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 12,526.50 | 0.1% | \$ 108,000.00 | 1.2% | \$ 1,050,000.00 | 10.2% |
| Pharmacy - Inpatient | \$ - | 0.0% | \$ - | 0.0% | \$ 10,680.00 | 0.1% | \$ 37,025.45 | 0.2% | \$ - | 0.0% | \$ 4,666.66 | 0.1% | \$ - | 0.0% |
| PRIME Program | \$ (368.07) | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Retail Pharmacy | \$ 8,412.02 | 0.0% | \$ 30,093.00 | 0.1% | \$ 6,050.67 | 0.0% | \$ 8,161.85 | 0.0% | \$ 5,581.77 | 0.0% | \$ 7,001.23 | 0.1% | \$ 9,000.00 | 0.1% |
| Skilled Nursing Facility | \$ 10,512.00 | 0.0% | \$ 180.00 | 0.0% | \$ - | 0.0% | \$ - | 0.0% | \$ 150.00 | 0.0% | \$ - | 0.0% | \$ - | 0.0% |
| Tahoe Institute for Rural Health Research | \$ 63,776.92 | 0.3% | \$ 107,794.39 | 0.4% | \$ 48,166.99 | 0.2% | \$ 28,066.50 | 0.2% | \$ 38,753.51 | 0.2% | \$ 15,551.65 | 0.2% | \$ 4,220.00 | 0.0% |
| Other Consulting | \$ 4,214.58 | 0.0% | \$ 113.36 | 0.0% | \$ 1,082.83 | 0.0% | \$ 13,577.09 | 0.1% | \$ 56,983.95 | 0.3% | \$ 784.86 | 0.0% | \$ - | 0.0% |
| GRAND TOTAL TFHS | \$ 24,273,706.48 | 100.0% | \$ 27,640,035.15 | 100.0% | \$ 19,847,799.67 | 100.0% | \$ 16,961,138.63 | 100.0% | \$ 18,797,519.29 | 100.0% | \$ 8,907,956.87 | 100.0% | \$ 10,321,740.00 | 100.0% |

GROSS INPATIENT REVENUE PER DISCHARGE

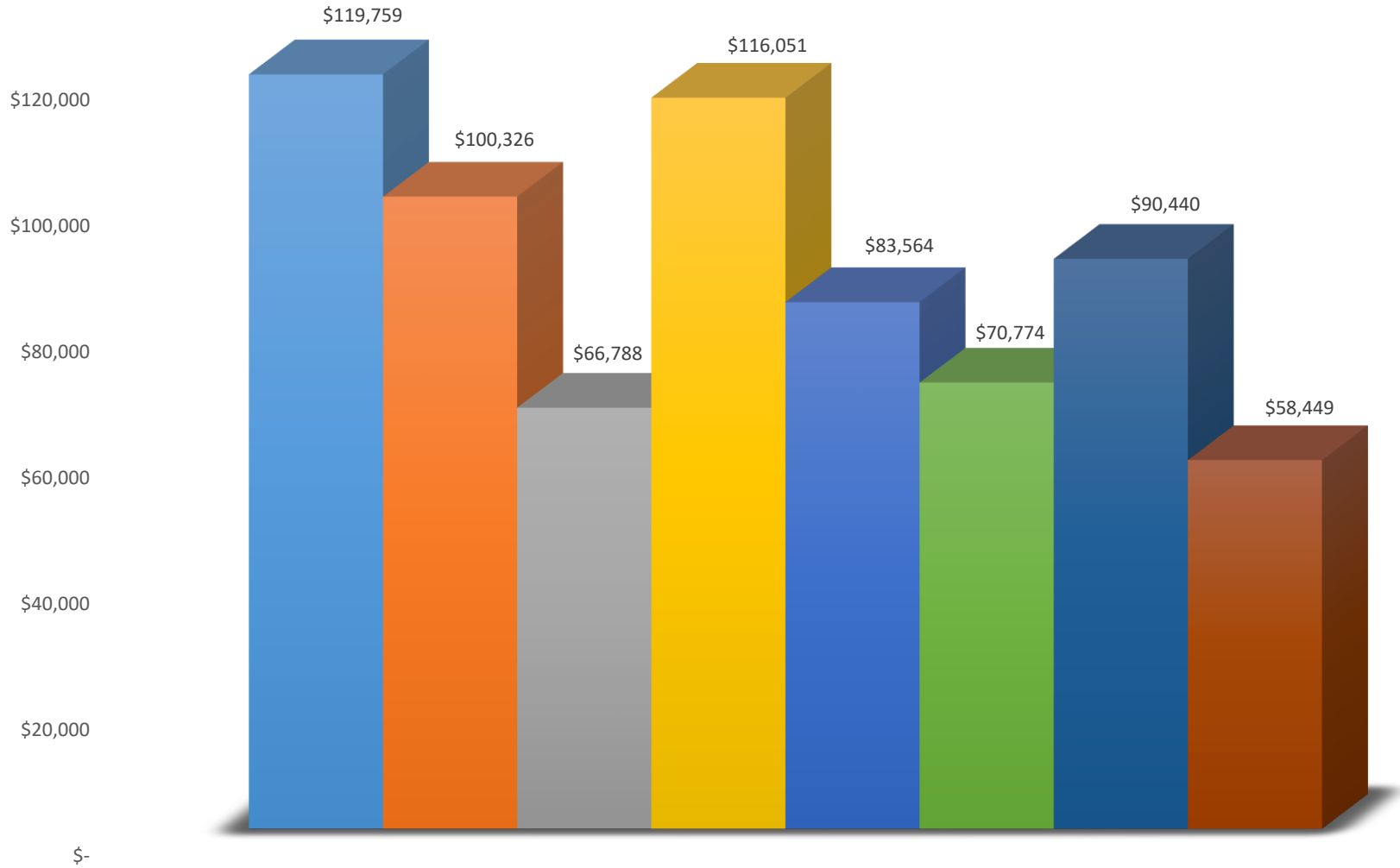
■ All CA Hospitals (305) ■ All CA District Hospitals (32) ■ All CA Rural Hospitals (59) ■ TFHD



SOURCE: 2021 OSHPD Hospital Annual Financial Data Profile - Based on 04-19-2023 Data Extract from OSHPD Hospital Annual Disclosure Reports
Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

GROSS INPATIENT REVENUE PER DISCHARGE

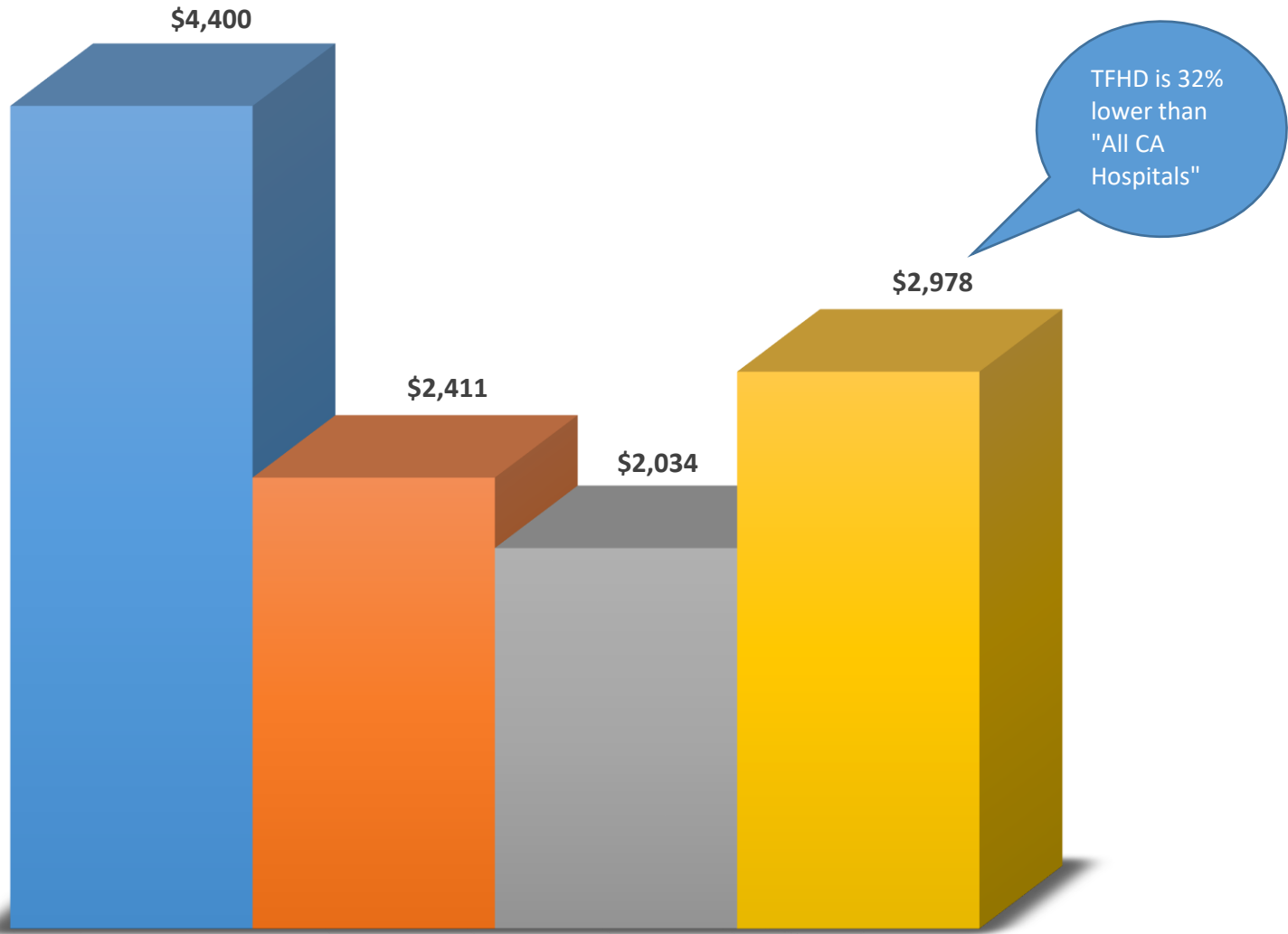
- CA Statewide Average
- Barton Memorial Hospital
- Mammoth Hospital
- Marshall Medical Center
- Sierra Nevada Memorial Hospital
- Sutter Auburn Faith Hospital
- Sutter Roseville Medical Center
- Tahoe Forest Hospital



SOURCE: 2021 OSHPD Hospital Annual Financial Data Profile - Based on 04-19-2023 Data Extract from OSHPD Hospital Annual Disclosure Reports
 Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

GROSS OUTPATIENT REVENUE PER VISIT

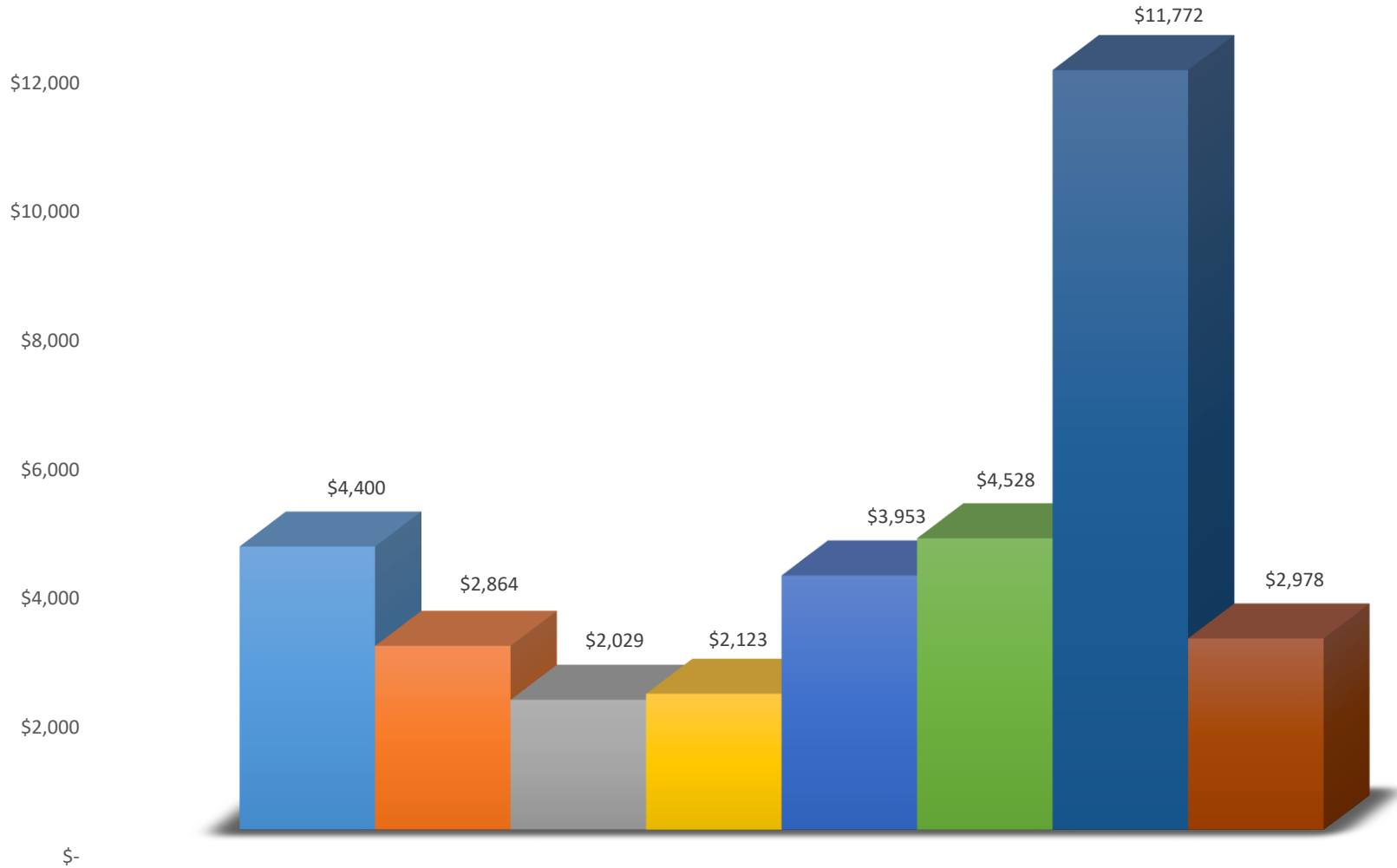
■ All CA Hospitals (305) ■ All CA District Hospitals (32) ■ All CA Rural Hospitals (59) ■ TFHD



SOURCE: 2021 OSHPD Hospital Annual Financial Data Profile - Based on 04-19-2023 Data Extract from OSHPD Hospital Annual Disclosure Reports
Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

GROSS OUTPATIENT REVENUE PER VISIT

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



SOURCE: 2021 OSHPD Hospital Annual Financial Data Profile - Based on 04-19-2023 Data Extract from OSHPD Hospital Annual Disclosure Reports
 Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

TAHOE FOREST HOSPITAL DISTRICT (TFHD)
CHARGE COMPARISON

| | Note Reference | CPT Code | Prior To 8/1/2023 TFHD | Rate Increase Effective 8/1/2023 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 | \$ 442 | \$ 464 | 0% | \$ 605 | \$ 598 | \$ 716 | \$ 480 | \$ 760 | \$ 557 | \$ 628 | -26.1% |
| | Visit - Level 2 | (A) (B) | 99282 | \$ 801 | \$ 841 | 0% | \$ 1,198 | \$ 1,233 | \$ 1,484 | \$ 1,261 | \$ 1,204 | \$ 1,114 | \$ 1,266 | -33.6% |
| | Visit - Level 3 | (A) (B) | 99283 | \$ 1,445 | \$ 1,517 | 0% | \$ 2,094 | \$ 2,213 | \$ 2,434 | \$ 2,290 | \$ 2,137 | \$ 1,838 | \$ 2,175 | -30.2% |
| | Visit - Level 4 | (A) (B) | 99284 | \$ 2,387 | \$ 2,506 | 0% | \$ 3,395 | \$ 3,395 | \$ 4,286 | \$ 3,792 | \$ 2,998 | \$ 3,622 | \$ 3,674 | -31.8% |
| | Visit - Level 5 | (A) | 99285 | \$ 3,510 | \$ 3,686 | 0% | \$ 4,926 | \$ 4,919 | \$ 6,181 | \$ 5,641 | \$ 4,198 | \$ 5,571 | \$ 5,398 | -31.7% |
| Laboratory | Basic Metabolic Panel | (B) | 80048 | \$ 141 | \$ 148 | 0% | \$ 317 | \$ 342 | \$ 437 | \$ 309 | \$ 375 | \$ 1,062 | \$ 546 | -72.9% |
| | Blood Gas Analysis, including O ₂ saturation | (B) | 82805/82803 | \$ 296 | \$ 311 | 0% | \$ 652 | \$ 713 | \$ 871 | \$ 790 | \$ 636 | \$ 797 | \$ 773 | -59.8% |
| | Complete Blood Count, automated | (B) | 85027 | \$ 103 | \$ 108 | 0% | \$ 202 | \$ 201 | \$ 297 | \$ 150 | \$ 252 | \$ 523 | \$ 305 | -64.6% |
| | Complete Blood Count, with differential WBC, automated | (B) | 85025 | \$ 128 | \$ 134 | 0% | \$ 227 | \$ 193 | \$ 388 | \$ 199 | \$ 188 | \$ 709 | \$ 371 | -63.8% |
| | Comprehensive Metabolic Panel | (B) | 80053 | \$ 174 | \$ 183 | 0% | \$ 379 | \$ 377 | \$ 577 | \$ 362 | \$ 392 | \$ 1,557 | \$ 722 | -74.7% |
| | Cratine Kinase (CK), (CPK), Total | (B) | 82550 | \$ 116 | \$ 122 | 0% | \$ 238 | \$ 253 | \$ 326 | \$ 215 | \$ 291 | \$ 560 | \$ 348 | -65.0% |
| | Lipid Panel | (B) | 80061 | \$ 221 | \$ 232 | 25% | \$ 277 | \$ 284 | \$ 388 | \$ 336 | \$ 154 | \$ 591 | \$ 367 | -36.8% |
| | Partial Thromboplastin Time | (B) | 85730 | \$ 109 | \$ 114 | 0% | \$ 212 | \$ 214 | \$ 303 | \$ 205 | \$ 224 | \$ 579 | \$ 328 | -65.1% |
| | Prothrombin Time | (B) | 85610 | \$ 71 | \$ 75 | 0% | \$ 140 | \$ 154 | \$ 160 | \$ 148 | \$ 177 | \$ 450 | \$ 234 | -68.1% |
| | Thyroid Stimulating Hormone (TSH) | (B) | 84443 | \$ 276 | \$ 290 | 50% | \$ 281 | \$ 280 | \$ 393 | \$ 271 | \$ 170 | \$ 745 | \$ 395 | -26.6% |
| | Troponin, Quantitative | (B) | 84484 | \$ 252 | \$ 265 | 0% | \$ 447 | \$ 473 | \$ 579 | \$ 418 | \$ 528 | \$ 588 | \$ 528 | -49.9% |
| | Urinalysis, without microscopy | (B) | 81002-81003 | \$ 45 | \$ 47 | 25% | \$ 61 | \$ 55 | \$ 102 | \$ 33 | \$ 63 | \$ 267 | \$ 116 | -59.4% |
| | Urinalysis, with microscopy | (B) | 81000-81001 | \$ 54 | \$ 57 | 0% | \$ 112 | \$ 127 | \$ 138 | \$ 129 | \$ 125 | \$ 367 | \$ 190 | -70.1% |
| Diagnostic Imaging | Xray - Chest two views | (B) | 71046 | \$ 446 | \$ 468 | 25% | \$ 543 | \$ 543 | \$ 1,000 | \$ 618 | \$ 85 | \$ 980 | \$ 671 | -30.2% |
| | Xray - Lower Back - four views | (B) | 72110 | \$ 813 | \$ 854 | 0% | \$ 1,209 | \$ 1,190 | \$ 1,602 | \$ 974 | \$ 1,406 | \$ 1,203 | \$ 1,296 | -34.1% |
| | MRI - Head or Brain without contrast followed by contrast | (B) | 70553 | \$ 5,418 | \$ 5,689 | 0% | \$ 6,780 | \$ 6,868 | \$ 7,694 | \$ 7,014 | \$ 6,723 | \$ 7,694 | \$ 7,281 | -21.9% |
| | Mammography - Screening, Bilateral | (B) | 77067 | \$ 508 | \$ 533 | 0% | \$ 651 | \$ 595 | \$ 883 | \$ 571 | \$ 618 | \$ 596 | \$ 667 | -20.0% |
| | US - OB, 14 weeks or more, transabdominal | (B) | 76805 | \$ 1,026 | \$ 1,077 | 0% | \$ 1,477 | \$ 1,290 | \$ 2,250 | \$ 1,310 | \$ 1,270 | \$ 1,168 | \$ 1,500 | -28.2% |
| | US - Abdomen complete | (B) | 76700 | \$ 1,026 | \$ 1,077 | 0% | \$ 1,820 | \$ 1,565 | \$ 3,071 | \$ 1,485 | \$ 1,645 | \$ 1,743 | \$ 1,986 | -45.8% |
| | CT Scan - Pelvis, with contrast | (B) | 72193 | \$ 3,128 | \$ 3,284 | 0% | \$ 4,874 | \$ 4,700 | \$ 6,810 | \$ 4,390 | \$ 5,011 | \$ 6,323 | \$ 5,633 | -41.7% |
| | CT Scan - Head or Brain without contrast | (B) | 70450 | \$ 2,056 | \$ 2,159 | 0% | \$ 3,907 | \$ 4,136 | \$ 5,200 | \$ 3,746 | \$ 4,525 | \$ 4,467 | \$ 4,485 | -51.9% |
| | CT Scan - Abdomen with contrast | (B) | 74160 | \$ 3,128 | \$ 3,284 | 0% | \$ 4,764 | \$ 4,480 | \$ 6,810 | \$ 4,124 | \$ 4,836 | \$ 6,293 | \$ 5,516 | -40.5% |
| Room Rates | Intensive Care Unit | | | \$ 9,788 | \$ 10,277 | 25% | \$ 12,085 | \$ 11,211 | \$ 16,034 | \$ 12,145 | \$ 9,885 | \$ 14,026 | \$ 13,023 | -21.1% |
| | Medical/Surgical Unit - Private | | | \$ 4,776 | \$ 5,015 | 50% | \$ 5,185 | \$ 4,768 | \$ 6,966 | \$ 4,238 | \$ 4,521 | \$ 5,219 | \$ 5,236 | -4.2% |
| | Nursery Unit | | | \$ 1,414 | \$ 1,485 | 0% | \$ 2,477 | \$ 2,105 | \$ 2,105 | N/A | \$ 3,843 | \$ 3,017 | \$ 2,988 | -50.3% |
| | Skilled Nursing Facility | | | \$ 620 | \$ 620 | 100% | \$ 620 | \$ 620 | N/A | N/A | N/A | N/A | N/A | N/A |
| Average of all 25 common outpatient procedures noted by (B) above | | | | \$ 967 | \$ 1,015 | 0% | \$ 1,450 | \$ 1,423 | \$ 1,939 | \$ 1,406 | \$ 1,441 | \$ 1,833 | \$ 1,655 | -38.7% |

(C)
(D)

Note Reference:

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

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

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

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

Charge is lower than TFHD
Charge is higher than TFHD

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

Source: Each individual Hospital's website posted chargemaster

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

TAHOE FOREST HOSPITAL DISTRICT (TFHD)
CHARGE COMPARISON

| | Note Reference | CPT Code | Prior To 8/1/2023 TFHD | Proposed Rate Increase Effective 8/1/2023 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 | \$ 442 | \$ 464 | 50% | \$ 432 | \$ 464 | \$ 500 | \$ 333 | \$ 417 | 11.4% |
| | Visit - Level 2 | (A) (B) | 99282 | \$ 801 | \$ 841 | 50% | \$ 800 | \$ 841 | \$ 906 | \$ 654 | \$ 780 | 7.8% |
| | Visit - Level 3 | (A) (B) | 99283 | \$ 1,445 | \$ 1,517 | 50% | \$ 1,408 | \$ 1,517 | \$ 1,595 | \$ 1,111 | \$ 1,353 | 12.1% |
| | Visit - Level 4 | (A) (B) | 99284 | \$ 2,387 | \$ 2,506 | 50% | \$ 2,272 | \$ 2,506 | \$ 2,508 | \$ 1,802 | \$ 2,155 | 16.3% |
| | Visit - Level 5 | (A) | 99285 | \$ 3,510 | \$ 3,686 | 100% | \$ 3,304 | \$ 3,600 | \$ 3,600 | \$ 2,627 | \$ 3,113 | 18.4% |
| Laboratory | Basic Metabolic Panel | (B) | 80048 | \$ 141 | \$ 148 | 50% | \$ 139 | \$ 148 | \$ 57 | \$ 211 | \$ 134 | 10.4% |
| | Blood Gas Analysis, including O ₂ saturation | (B) | 82805/82803 | \$ 296 | \$ 311 | 50% | \$ 267 | \$ 311 | \$ 176 | \$ 314 | \$ 245 | 26.9% |
| | Complete Blood Count, automated | (B) | 85027 | \$ 103 | \$ 108 | 100% | \$ 86 | \$ 107 | \$ 44 | \$ 107 | \$ 76 | 43.2% |
| | Complete Blood Count, with differential WBC, automated | (B) | 85025 | \$ 128 | \$ 134 | 100% | \$ 105 | \$ 127 | \$ 52 | \$ 127 | \$ 90 | 50.1% |
| | Comprehensive Metabolic Panel | (B) | 80053 | \$ 174 | \$ 183 | 50% | \$ 182 | \$ 183 | \$ 71 | \$ 293 | \$ 182 | 0.3% |
| | Cratine Kinase (CK), (CPK), Total | (B) | 82550 | \$ 116 | \$ 122 | 50% | \$ 100 | \$ 122 | \$ 44 | \$ 133 | \$ 88 | 37.7% |
| | Lipid Panel | (B) | 80061 | \$ 221 | \$ 232 | 100% | \$ 177 | \$ 209 | \$ 90 | \$ 209 | \$ 149 | 55.4% |
| | Partial Thromboplastin Time | (B) | 85730 | \$ 109 | \$ 114 | 50% | \$ 92 | \$ 114 | \$ 41 | \$ 122 | \$ 81 | 40.7% |
| | Prothrombin Time | (B) | 85610 | \$ 71 | \$ 75 | 50% | \$ 63 | \$ 75 | \$ 29 | \$ 86 | \$ 58 | 29.2% |
| | Thyroid Stimulating Hormone (TSH) | (B) | 84443 | \$ 276 | \$ 290 | 100% | \$ 205 | \$ 213 | \$ 113 | \$ 213 | \$ 163 | 77.8% |
| | Troponin, Quantitative | (B) | 84484 | \$ 252 | \$ 265 | 100% | \$ 189 | \$ 217 | \$ 84 | \$ 217 | \$ 151 | 75.6% |
| | Urinalysis, without microscopy | (B) | 81002-81003 | \$ 45 | \$ 47 | 100% | \$ 36 | \$ 37 | \$ 23 | \$ 37 | \$ 30 | 57.5% |
| | Urinalysis, with microscopy | (B) | 81000-81001 | \$ 54 | \$ 57 | 50% | \$ 57 | \$ 57 | \$ 21 | \$ 93 | \$ 57 | -0.1% |
| Diagnostic Imaging | Xray - Chest two views | (B) | 71046 | \$ 446 | \$ 468 | 50% | \$ 470 | \$ 468 | \$ 558 | \$ 384 | \$ 471 | -0.6% |
| | Xray - Lower Back - four views | (B) | 72110 | \$ 813 | \$ 854 | 50% | \$ 893 | \$ 854 | \$ 751 | \$ 1,074 | \$ 913 | -6.4% |
| | MRI - Head or Brain without contrast followed by contrast | (B) | 70553 | \$ 5,418 | \$ 5,689 | 100% | \$ 4,357 | \$ 4,844 | \$ 2,539 | \$ 4,844 | \$ 3,692 | 54.1% |
| | Mammography - Screening, Bilateral | (B) | 77067 | \$ 508 | \$ 533 | 50% | \$ 533 | \$ 533 | \$ 646 | \$ 421 | \$ 534 | 0.0% |
| | US - OB, 14 weeks or more, transabdominal | (B) | 76805 | \$ 1,026 | \$ 1,077 | 100% | \$ 905 | \$ 888 | \$ 751 | \$ 888 | \$ 820 | 31.5% |
| | US - Abdomen complete | (B) | 76700 | \$ 1,026 | \$ 1,077 | 50% | \$ 1,156 | \$ 1,077 | \$ 751 | \$ 1,640 | \$ 1,196 | -9.9% |
| | CT Scan - Pelvis, with contrast | (B) | 72193 | \$ 3,128 | \$ 3,284 | 100% | \$ 2,371 | \$ 2,598 | \$ 1,231 | \$ 2,598 | \$ 1,915 | 71.6% |
| | CT Scan - Head or Brain without contrast | (B) | 70450 | \$ 2,056 | \$ 2,159 | 50% | \$ 1,837 | \$ 2,159 | \$ 751 | \$ 2,600 | \$ 1,676 | 28.8% |
| | CT Scan - Abdomen with contrast | (B) | 74160 | \$ 3,128 | \$ 3,284 | 100% | \$ 2,462 | \$ 2,871 | \$ 1,231 | \$ 2,871 | \$ 2,051 | 60.1% |
| Room Rates | Intensive Care Unit | | | \$ 9,788 | \$ 10,277 | 100% | \$ 6,618 | \$ 4,926 | \$ 4,926 | \$ 4,650 | \$ 4,788 | 114.6% |
| | Medical/Surgical Unit - Private | | | \$ 4,776 | \$ 5,015 | 100% | \$ 3,337 | \$ 2,701 | \$ 2,701 | \$ 2,295 | \$ 2,498 | 100.8% |
| | Nursery Unit | | | \$ 1,414 | \$ 1,485 | 50% | \$ 1,439 | \$ 1,485 | \$ 1,532 | \$ 1,300 | N/A | N/A |
| | Skilled Nursing Facility | | | \$ 620 | \$ 620 | 100% | \$ 620 | \$ 620 | N/A | N/A | #DIV/0! | N/A |
| Average of all 25 common outpatient procedures noted by (B) above | | | | \$ 967 | \$ 1,015 | 100% | \$ 847 | \$ 922 | \$ 603 | \$ 922 | \$ 762 | 33.2% |

Note Reference:

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

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

Charge is lower than TFHD
 Charge is higher than TFHD

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

Source: Each individual Hospital's website posted chargemaster

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

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

| | Note Reference | CPT Code | Prior To 8/1/2023 TFHD | Proposed Rate Increase Effective 8/1/2023 TFHD | Percentile Ranking | Inclusive of TFHD Average | Inclusive of TFHD Median | CALIFORNIA | | | | NEVADA | | 6 Hospital Average | 6 Hospital Median | 6 Hospital Average % Var. | 6 Hospital Median % Var. | |
|---|---|----------|------------------------|--|--------------------|---------------------------|--------------------------|-----------------|---------------------|------------------|-----------------------|-----------|---------------------|--------------------|-------------------|---------------------------|--------------------------|--------|
| | | | | | | | | Barton Memorial | Sutter Auburn Faith | Marshall Medical | Dignity Sierra Nevada | Renown | St. Mary's Regional | | | | | |
| Emergency Room | Visit - Level 1 | (A) | 99281 | \$ 442 | \$ 464 | 17% | \$ 544 | \$ 490 | \$ 716 | \$ 480 | \$ 760 | \$ 557 | \$ 500 | \$ 333 | \$ 558 | \$ 529 | -16.8% | -12.2% |
| | Visit - Level 2 | (A) (B) | 99282 | \$ 801 | \$ 841 | 17% | \$ 1,066 | \$ 1,010 | \$ 1,484 | \$ 1,261 | \$ 1,204 | \$ 1,114 | \$ 906 | \$ 654 | \$ 1,104 | \$ 1,159 | -23.8% | -27.4% |
| | Visit - Level 3 | (A) (B) | 99283 | \$ 1,445 | \$ 1,517 | 17% | \$ 1,846 | \$ 1,717 | \$ 2,434 | \$ 2,290 | \$ 2,137 | \$ 1,838 | \$ 1,595 | \$ 1,111 | \$ 1,901 | \$ 1,987 | -20.2% | -23.7% |
| | Visit - Level 4 | (A) (B) | 99284 | \$ 2,387 | \$ 2,506 | 17% | \$ 3,073 | \$ 2,753 | \$ 4,286 | \$ 3,792 | \$ 2,998 | \$ 3,622 | \$ 2,508 | \$ 1,802 | \$ 3,168 | \$ 3,310 | -20.9% | -24.3% |
| | Visit - Level 5 | (A) | 99285 | \$ 3,510 | \$ 3,686 | 33% | \$ 4,500 | \$ 3,942 | \$ 6,181 | \$ 5,641 | \$ 4,198 | \$ 5,571 | \$ 3,600 | \$ 2,627 | \$ 4,636 | \$ 4,884 | -20.5% | -24.5% |
| Laboratory | Basic Metabolic Panel | (B) | 80048 | \$ 141 | \$ 148 | 17% | \$ 371 | \$ 260 | \$ 437 | \$ 309 | \$ 375 | \$ 1,062 | \$ 57 | \$ 211 | \$ 408 | \$ 342 | -63.8% | -56.7% |
| | Blood Gas Analysis, including O ₂ saturation | (B) | 82805/82803 | \$ 296 | \$ 311 | 17% | \$ 556 | \$ 475 | \$ 871 | \$ 790 | \$ 636 | \$ 797 | \$ 176 | \$ 314 | \$ 597 | \$ 713 | -48.0% | -56.4% |
| | Complete Blood Count, automated | (B) | 85027 | \$ 103 | \$ 108 | 33% | \$ 212 | \$ 129 | \$ 297 | \$ 150 | \$ 252 | \$ 523 | \$ 44 | \$ 107 | \$ 229 | \$ 201 | -52.7% | -46.2% |
| | Complete Blood Count, with differential WBC, automated | (B) | 85025 | \$ 128 | \$ 134 | 33% | \$ 257 | \$ 161 | \$ 388 | \$ 199 | \$ 188 | \$ 709 | \$ 52 | \$ 127 | \$ 277 | \$ 193 | -51.5% | -30.5% |
| | Comprehensive Metabolic Panel | (B) | 80053 | \$ 174 | \$ 183 | 17% | \$ 491 | \$ 328 | \$ 577 | \$ 362 | \$ 392 | \$ 1,557 | \$ 71 | \$ 293 | \$ 542 | \$ 377 | -66.3% | -51.6% |
| | Cratine Kinase (CK), (CPK), Total | (B) | 82550 | \$ 116 | \$ 122 | 17% | \$ 241 | \$ 174 | \$ 326 | \$ 215 | \$ 291 | \$ 560 | \$ 44 | \$ 133 | \$ 261 | \$ 253 | -53.4% | -51.8% |
| | Lipid Panel | (B) | 80061 | \$ 221 | \$ 232 | 50% | \$ 286 | \$ 220 | \$ 388 | \$ 336 | \$ 154 | \$ 591 | \$ 90 | \$ 209 | \$ 295 | \$ 272 | -21.2% | -14.8% |
| | Partial Thromboplastin Time | (B) | 85730 | \$ 109 | \$ 114 | 17% | \$ 227 | \$ 163 | \$ 303 | \$ 205 | \$ 224 | \$ 579 | \$ 41 | \$ 122 | \$ 246 | \$ 214 | -53.4% | -46.6% |
| | Prothrombin Time | (B) | 85610 | \$ 71 | \$ 75 | 17% | \$ 161 | \$ 117 | \$ 160 | \$ 148 | \$ 177 | \$ 450 | \$ 29 | \$ 86 | \$ 175 | \$ 154 | -57.4% | -51.6% |
| | Thyroid Stimulating Hormone (TSH) | (B) | 84443 | \$ 276 | \$ 290 | 67% | \$ 314 | \$ 242 | \$ 393 | \$ 271 | \$ 170 | \$ 745 | \$ 113 | \$ 213 | \$ 318 | \$ 242 | -8.7% | 19.8% |
| | Troponin, Quantitative | (B) | 84484 | \$ 252 | \$ 265 | 33% | \$ 383 | \$ 341 | \$ 579 | \$ 418 | \$ 528 | \$ 588 | \$ 84 | \$ 217 | \$ 402 | \$ 473 | -34.2% | -44.1% |
| | Urinalysis, without microscopy | (B) | 81002-81003 | \$ 45 | \$ 47 | 50% | \$ 82 | \$ 42 | \$ 102 | \$ 33 | \$ 63 | \$ 267 | \$ 23 | \$ 37 | \$ 88 | \$ 50 | -46.0% | -5.8% |
| | Urinalysis, with microscopy | (B) | 81000-81001 | \$ 54 | \$ 57 | 17% | \$ 133 | \$ 109 | \$ 138 | \$ 129 | \$ 125 | \$ 367 | \$ 21 | \$ 93 | \$ 145 | \$ 127 | -61.0% | -55.4% |
| Diagnostic Imaging | Xray - Chest two views | (B) | 71046 | \$ 446 | \$ 468 | 33% | \$ 585 | \$ 513 | \$ 1,000 | \$ 618 | \$ 85 | \$ 980 | \$ 558 | \$ 384 | \$ 604 | \$ 588 | -22.5% | -20.4% |
| | Xray - Lower Back - four views | (B) | 72110 | \$ 813 | \$ 854 | 17% | \$ 1,123 | \$ 1,024 | \$ 1,602 | \$ 974 | \$ 1,406 | \$ 1,203 | \$ 751 | \$ 1,074 | \$ 1,168 | \$ 1,139 | -26.9% | -25.0% |
| | MRI - Head or Brain without contrast followed by contrast | (B) | 70553 | \$ 5,418 | \$ 5,689 | 33% | \$ 6,028 | \$ 6,206 | \$ 7,694 | \$ 7,014 | \$ 6,723 | \$ 7,694 | \$ 2,539 | \$ 4,844 | \$ 6,085 | \$ 6,868 | -6.5% | -17.2% |
| | Mammography - Screening, Bilateral | (B) | 77067 | \$ 508 | \$ 533 | 17% | \$ 610 | \$ 584 | \$ 883 | \$ 571 | \$ 618 | \$ 596 | \$ 646 | \$ 421 | \$ 622 | \$ 607 | -14.3% | -12.1% |
| | US - OB, 14 weeks or more, transabdominal | (B) | 76805 | \$ 1,026 | \$ 1,077 | 33% | \$ 1,245 | \$ 1,123 | \$ 2,250 | \$ 1,310 | \$ 1,270 | \$ 1,168 | \$ 751 | \$ 888 | \$ 1,273 | \$ 1,219 | -15.4% | -11.6% |
| | US - Abdomen complete | (B) | 76700 | \$ 1,026 | \$ 1,077 | 17% | \$ 1,630 | \$ 1,563 | \$ 3,071 | \$ 1,485 | \$ 1,645 | \$ 1,743 | \$ 751 | \$ 1,640 | \$ 1,722 | \$ 1,643 | -37.5% | -34.4% |
| | CT Scan - Pelvis, with contrast | (B) | 72193 | \$ 3,128 | \$ 3,284 | 33% | \$ 4,235 | \$ 3,837 | \$ 6,810 | \$ 4,390 | \$ 5,011 | \$ 6,323 | \$ 1,231 | \$ 2,598 | \$ 4,394 | \$ 4,700 | -25.2% | -30.1% |
| | CT Scan - Head or Brain without contrast | (B) | 70450 | \$ 2,056 | \$ 2,159 | 17% | \$ 3,350 | \$ 3,173 | \$ 5,200 | \$ 3,746 | \$ 4,525 | \$ 4,467 | \$ 751 | \$ 2,600 | \$ 3,548 | \$ 4,107 | -39.2% | -47.4% |
| CT Scan - Abdomen with contrast | (B) | 74160 | \$ 3,128 | \$ 3,284 | 33% | \$ 4,207 | \$ 3,704 | \$ 6,810 | \$ 4,124 | \$ 4,836 | \$ 6,293 | \$ 1,231 | \$ 2,871 | \$ 4,361 | \$ 4,480 | -24.7% | -26.7% | |
| Room Rates | Intensive Care Unit | | | \$ 9,788 | \$ 10,277 | 50% | \$ 10,278 | \$ 10,081 | \$ 16,034 | \$ 12,145 | \$ 9,885 | \$ 14,026 | \$ 4,926 | \$ 4,650 | \$ 10,278 | \$ 11,015 | 0.0% | -6.7% |
| | Medical/Surgical Unit - Private | | | \$ 4,776 | \$ 5,015 | 67% | \$ 4,422 | \$ 4,379 | \$ 6,966 | \$ 4,238 | \$ 4,521 | \$ 5,219 | \$ 2,701 | \$ 2,295 | \$ 4,323 | \$ 4,379 | 16.0% | 14.5% |
| | Nursery Unit | | | \$ 1,414 | \$ 1,485 | 20% | \$ 2,214 | \$ 1,532 | \$ 2,105 | N/A | \$ 3,843 | \$ 3,017 | \$ 1,532 | \$ 1,300 | \$ 2,359 | \$ 2,105 | -37.1% | -29.5% |
| | Skilled Nursing Facility | | | \$ 620 | \$ 620 | 0% | \$ 1,643 | \$ 663 | N/A | \$ 3,603 | N/A | \$ 706 | N/A | N/A | \$ 2,155 | \$ 2,155 | -71.2% | -71.2% |
| Average of all 25 common outpatient procedures noted by (B) above | | | | \$ 967 | \$ 1,015 | 33% | \$ 1,308 | \$ 1,210 | \$ 1,939 | \$ 1,406 | \$ 1,441 | \$ 1,833 | \$ 603 | \$ 922 | \$ 1,357 | \$ 1,423 | -25.2% | -28.7% |

- 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