



TAHOE FOREST HOSPITAL DISTRICT

2015-11-19 Board Finance Committee

Nov 19, 2015 at 08:00 AM - 10:00 AM

Tahoe Conference Room

Meeting Book - 2015-11-19 Board Finance Committee

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7. REVIEW FOLLOW UP ITEMS / BOARD MEETING RECOMMENDATIONS

8. AGENDA INPUT FOR NEXT FINANCE COMMITTEE MEETING & 9. NEXT MEETING DATE

Proposal is to have no meeting in December.



FINANCE COMMITTEE AGENDA

Thursday, November 19, 2015 at 8:00 a.m.
Tahoe Conference Room, Tahoe Forest Hospital
10054 Pine Avenue, Truckee, CA

1. **CALL TO ORDER**
2. **ROLL CALL**
Dale Chamblin, Committee Chair; Greg Jellinek, M.D., Board Member
3. **CLEAR THE AGENDA/ITEMS NOT ON THE POSTED AGENDA**
4. **INPUT – AUDIENCE**
This is an opportunity for members of the public to address the Committee on items which are not on the agenda. Please state your name for the record. Comments are limited to three minutes. Written comments should be submitted to the Board Clerk 24 hours prior to the meeting to allow for distribution. Under Government Code Section 54954.2 – Brown Act, the Committee cannot take action on any item not on the agenda. The Committee may choose to acknowledge the comment or, where appropriate, briefly answer a question, refer the matter to staff, or set the item for discussion at a future meeting.
5. **APPROVAL OF MINUTES OF: 10/26/2015 ATTACHMENT**
6. **ITEMS FOR COMMITTEE DISCUSSION AND/OR RECOMMENDATION**
 - 6.1. Financial Reports
 - 6.1.1. Financial Report – October 2015 ATTACHMENT
 - 6.1.2. TFHS Foundation FYE 2015 Pre-Audit & Q1 2016 Financial Statements..... ATTACHMENT
 - 6.1.3. TSC LLC July – September 2015 Quarterly Review ATTACHMENT
 - 6.2. Update of FYE 2015 Audited Financial Statements
7. **REVIEW FOLLOW UP ITEMS / BOARD MEETING RECOMMENDATIONS**
8. **AGENDA INPUT FOR NEXT FINANCE COMMITTEE MEETING..... *ATTACHMENT**
9. **NEXT MEETING DATE *ATTACHMENT**
10. **ADJOURN**

*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 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 (i.e., disability-related aids or other services), please contact the Executive Assistant at 582-3481 at least 24 hours in advance of the meeting.



TAHOE
FOREST
HEALTH
SYSTEM

FINANCE COMMITTEE

DRAFT MINUTES

Monday, October 26, 2015 at 1:00 p.m.
Eskridge Conference Room, Tahoe Forest Hospital
10121 Pine Avenue, Truckee, CA

1. CALL TO ORDER

Meeting was called to order at 1:00 p.m.

2. ROLL CALL

Board: Dale Chamblin, Committee Chair; Greg Jellinek, M.D., Board Member

Staff: Crystal Betts, CFO; Jake Dorst, Interim CEO; Jaye Chasseur, Controller; Martina Rochefort, Clerk of the Board

3. CLEAR THE AGENDA/ITEMS NOT ON THE POSTED AGENDA

No changes made.

4. INPUT – AUDIENCE

None.

5. APPROVAL OF MINUTES OF: 09/23/2015

Director Jellinek recommended the minutes of September 23, 2015 to be approved.

6. ITEMS FOR COMMITTEE DISCUSSION AND/OR RECOMMENDATION

6.1. Financial Reports:

6.1.1. Financial Report – September 2015 Quarterly Packet

CFO reviewed the financial narrative for the three months ended September 30, 2015.

TFH acute patient days were 346 for the current month compared to budget of 370. This equates to an average daily census of 11.54 compared to budget of 12.34.

TFH Outpatient volumes were above budget in the following departments by at least 5%: Emergency Department visits, Laboratory tests, Oncology Lab, Oncology procedures, Nuclear Medicine, MRI, PET CT, Pharmacy units, Oncology Pharmacy units, Physical Therapy, Speech Therapy, and Occupational Therapy.

TFH Outpatient volumes were below budget in the following departments by at least 5%: Home Health visits, Surgery cases, Endoscopy procedures, Ultrasound, and Respiratory Therapy.

Financial Indicators

Net Patient Revenue as a percentage of Gross Patient Revenue was 57.3% in the current month compared to budget of 53.3% and to last month's 56.4%. Current year's Net Patient Revenue as a percentage of Gross Patient Revenue is 57.3%, compared to budget of 53.4% and prior year's 56.2%. EBIDA was \$1,130,874 (6.3%) for the current month compared to budget of \$130,647 (.8%), or

\$1,000,227 (5.6%) above budget.

Year-to-date EBIDA was \$4,895,318 (8.9%) compared to budget of \$1,923,406 (3.5%) or \$2,971,912 (5.4%) over budget.

Cash Collections for the current month were \$9,572,061 which is 93% of targeted Net Patient Revenue.

Gross Days in Accounts Receivable were 56.3, compared to the prior month of 54.6. Gross Accounts Receivables are \$30,698,752 compared to the prior month of \$31,399,650. The percent of Gross Accounts Receivable over 120 days old is 21.8%, compared to the prior month of 21.4%.

Balance Sheet

Working Capital Days Cash on Hand is 33.7 days. S&P Days Cash on Hand is 177.7. Working Capital cash decreased \$2,293,000.

Cash collections fell short of target by 7% and the District transferred \$5,000,000 to its LAIF Cash Reserve Fund. The District received reimbursement of \$2,023,706 for funds advanced on July and August Measure C projects.

Net Patients Accounts Receivable decreased approximately \$974,000. Cash collections were at 93% of target and days in accounts receivable were 56.3 days, a 1.70 days increase.

G.O. Bond Project Fund decreased \$2,023,706 after reimbursing the District for funds advanced on Measure C projects in the months of July and August.

Discussion took place regarding international accounts and the external company handling billing.

Debt service coverage continues to be strong.

Discussion took place about bad debt. CFO expects bad debt to go down. Clear Balance now offers up to 7 year payment plan.

To comply with GASB No. 63, the District booked an adjustment to the asset and off setting liability to reflect the fair value of the Piper Jaffray swap transaction at the close of September.

Operating Revenue

Current month's Total Gross Revenue was \$17,833,260, compared to budget of \$16,766,428 or \$1,066,832 above budget.

Current month's Gross Inpatient Revenue was \$5,495,210, compared to budget of \$5,401,376 or \$93,834 above budget.

Current month's Gross Outpatient Revenue was \$12,338,051, compared to budget of \$11,365,052 or \$972,999 above budget. Volumes were up in some departments and down in others.

Discussion took place regarding Medi-Cal patients and related reimbursement rates.

IVCH's Gross Revenue was \$272,357 over budget for September. YTD Net Operating Revenue was \$678,885 over budget.

CFO reviewed Statement of Cash Flows. Measure C Scope Modification numbers will need to be revised for portions of the project being built outside of Measure C.

Finance Committee recommended the elimination of monthly inpatient and outpatient volumes for Tahoe Forest and Incline Village (pages 29-31).

6.1.2. Quarterly Review Financial Status of Separate Entities

CFO reviewed the finances of TFHD's separate entities: Home Health, Hospice, Children's Center, Occupational Health, Health Clinic, and Retail Pharmacy.

Board and Finance committee previously agreed to allow combined loss of 200k for Home Health and Hospice. Prior to restructuring, losses used to be over \$1,000,000. They have come a long way. Thrift store net income helps budget.

Net loss of all Separate Entities combined is \$70,226. \$118,911 better than budget.

CFO reviewed the net operating revenue for the Cancer Program. Cancer program is overall \$65,660 better than budget.

6.1.3. Quarterly Review of Revenue Payor Mix

CFO reviewed the trends of total, inpatient and outpatient payor mix.

6.1.4. TIRHR Expenditure Report

Committee received an update on TIRHR expenditures.

Discussion was held regarding the Line of Credit extension and remaining balance.

6.2. Annual Policy Review

6.2.1. ABD-05 Bond Fiscal Policy

No recommended changes to policy.

Finance Committee recommends to Governance Committee to have Board approve policy as is.

6.2.2. ABD-08 Credit and Collection Policy

CFO will make formatting changes and forward policy to Governance Committee.

6.2.3. ABD-09 Financial Assistance Program Full & Discount Partial Charity Care

Policy was revised in January per legislation and received Board approval on January 26, 2015.

Finance Committee recommends to Governance Committee to have Board approve policy as is.

6.2.4. ABD-11 Fiscal Policy

CFO recommended no changes.

Discussion was held regarding maintaining a minimum investment rating.

6.2.5. ABD-15 Investment Policy

CFO recommended no changes.

Discussion was held about investments and investment options. Government Code dictates investment. Finance Committee would like to hear opinion of Gary Hicks.

6.2.6. ABD-18 New Programs and Services

Finance Committee recommended no changes.

6.3. Board Update and/or Action Items:

6.3.1. Board Designated Funds

Line item of Board Designated Funds on balance sheet are leftover funds related to buying Incline Village Community Hospital and Medical Office Building. Designation of funds has been met.

Finance Committee will ask Board to take action at November meeting to move funds into general account.

7. REVIEW FOLLOW UP ITEMS / BOARD MEETING RECOMMENDATIONS

Update on press release highlighting what programs taxpayer money is being used for.

8. AGENDA INPUT FOR NEXT FINANCE COMMITTEE MEETING

Financial Report - October 2015
FYE 2015 Draft Audited Financial Statements
TFHS Foundation FYE 2015 Pre-Audit Financial Statements
TFHS Foundation 1st Quarter 2016 Financial Statements
TSC LLC July-September 2015 Quarterly Review

9. NEXT MEETING DATE

The next Finance Committee meeting is scheduled for Thursday, November 19, 2015 at 8:00 a.m. - 10:00 a.m.

10. ADJOURN

Meeting adjourned at 2:50 p.m.

**TAHOE FOREST HOSPITAL DISTRICT
OCTOBER 2015 FINANCIAL REPORT
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Board of Directors
Of Tahoe Forest Hospital District

OCTOBER 2015 FINANCIAL NARRATIVE

The following is a financial narrative analyzing financial and statistical trends for the four months ended October 31, 2015.

Activity Statistics

- ❑ TFH acute patient days were 302 for the current month compared to budget of 363. This equates to an average daily census of 9.75 compared to budget of 11.71.
- ❑ TFH Outpatient volumes were above budget in the following departments by at least 5%: Emergency Department visits, Laboratory tests, Oncology Lab, Diagnostic Imaging, Medical Oncology procedures, Radiation Oncology procedures, MRI exams, Ultrasounds, Cat Scans, PET CT, Pharmacy units, Oncology Drugs, Respiratory Therapy, Physical Therapy, Speech Therapy, and Occupational Therapy.
- ❑ TFH Outpatient volumes were below budget in the following departments by at least 5%: Home Health visits and Surgical cases.

Financial Indicators

- ❑ Net Patient Revenue as a percentage of Gross Patient Revenue was 54.8% in the current month compared to budget of 53.2% and to last month's 57.3%. Current year's Net Patient Revenue as a percentage of Gross Patient Revenue is 56.7%, compared to budget of 53.3% and prior year's 55.4%.
- ❑ EBIDA was \$(25,794) (-.2%) for the current month compared to budget of \$185,961 (1.1%), or \$(211,755) (-1.2%) below budget. Year-to-date EBIDA was \$4,867,277 (6.8%) compared to budget of \$2,109,367 (2.9%) or \$2,757,909 (3.8%) over budget.
- ❑ Cash Collections for the current month were \$9,515,720 which is 93% of targeted Net Patient Revenue.
- ❑ Gross Days in Accounts Receivable were 54.4, compared to the prior month of 56.3. Gross Accounts Receivables are \$28,506,919 compared to the prior month of \$30,698,752. The percent of Gross Accounts Receivable over 120 days old is 23.4%, compared to the prior month of 21.8%.

Balance Sheet

- ❑ Working Capital Days Cash on Hand is 29.5 days. S&P Days Cash on Hand is 172.4. Working Capital cash decreased \$1,269,000. Cash collections fell short of target by 7% and the District advanced funds on September Measure C projects in the amount of \$879,879.
- ❑ Net Patients Accounts Receivable decreased approximately \$1,013,000. Cash collections were at 93% of target and days in accounts receivable were 54.4 days, a 1.90 days decrease.

Operating Revenue

- ❑ Current month's Total Gross Revenue was \$16,782,584, compared to budget of \$16,972,282 or \$189,699 under budget.
- ❑ Current month's Gross Inpatient Revenue was \$4,909,405, compared to budget of \$5,514,268 or \$604,863 below budget.
- ❑ Current month's Gross Outpatient Revenue was \$11,873,179 compared to budget of \$11,458,015 or \$415,164 above budget. Volumes were up in some departments and down in others. See TFH Outpatient Activity Statistics above.
- ❑ Current month's Gross Revenue Mix was 37.5% Medicare, 17.6% Medi-Cal, .0% County, 4.6% Other, and 40.3% Insurance compared to budget of 36.6% Medicare, 18.8% Medi-Cal, .0% County, 3.5% Other, and 41.1% Insurance. Last month's mix was 39.0% Medicare, 16.7% Medi-Cal, .0% County, 2.9% Other, and 41.4% Insurance.

October 2015 Financial Narrative

- Current month's Deductions from Revenue were \$7,582,338 compared to budget of \$7,947,674 or \$365,336 below budget. Variance is attributed to the following reasons: 1) Payor mix varied from budget with a .84% increase in Medicare, a 1.19% decrease to Medi-Cal, a .02% decrease in County, a 1.11% increase in Other, and Commercial was below budget .74%, and 2) we continue to see a pickup in Bad Debt as Self-Pay and Out of Country accounts are worked.

Operating Expenses

DESCRIPTION	October 2015 Actual	October 2015 Budget	Variance	BRIEF COMMENTS
Salaries & Wages	3,824,850	3,494,769	(330,081)	We saw increases in Technical and Registered Nurse salaries due to increased volumes in Diagnostic Imaging services and Medical and Radiation Oncology procedures.
Employee Benefits	1,051,749	1,074,039	22,290	
Benefits – Workers Compensation	49,721	60,541	10,820	
Benefits – Medical Insurance	638,538	750,099	111,560	
Professional Fees	1,601,914	1,392,089	(209,825)	Services provided to TIRHR, increased volumes in Outpatient therapies, consulting services provided to Information Technology for system interfaces and system upgrades and conversions, Financial Administration for Orthopedic Business Planning and General and Physician Strategies, Medical Staff for Interim Director and departmental structure analysis, and Locum coverage in Oncology created a negative variance in Professional Fees.
Supplies	1,520,620	1,305,510	(215,110)	TFH and IVCH Drugs Sold to Patients revenues exceeded budget by 7.11%, an increase in patient meals due to Swing Bed days exceeding budget by 240.00%, small equipment purchases for MSC General Surgery, Surgical Services, Home Health, Skilled Nursing, and Information Technology created a negative variance in Supplies.
Purchased Services	877,282	836,047	(41,235)	Negative variance in Purchased Services related to services provided to the Wellness Neighborhood, Employee Wellness Bank, and Purchasing, outsourced management of the retail components at the Center for Health and Sports Performance, and ADP fees in Human Resources.
Other Expenses	493,451	559,435	65,984	Negative variance in outside training for Human Resources and Nursing Administration coupled with travel expenses for Skilled Nursing, Revenue Cycle, and Corporate Compliance were offset by positive variances in the majority of the Other Expenses categories.
Total Expenses	10,058,126	9,472,530	(585,597)	

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF NET POSITION
OCTOBER 2015

	Oct-15	Sep-15	Oct-14	
ASSETS				
CURRENT ASSETS				
* CASH	\$ 9,447,292	\$ 10,716,693	\$ 10,341,175	1
PATIENT ACCOUNTS RECEIVABLE - NET	13,319,191	14,332,302	15,030,260	2
OTHER RECEIVABLES	5,176,431	4,784,162	4,423,938	
GO BOND RECEIVABLES	1,135,401	793,786	1,530,438	
ASSETS LIMITED OR RESTRICTED	5,127,589	5,192,823	6,506,061	
INVENTORIES	2,296,461	2,306,103	2,530,283	
PREPAID EXPENSES & DEPOSITS	1,698,905	1,646,846	1,908,925	
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	4,162,480	4,136,918	3,412,998	
TOTAL CURRENT ASSETS	42,363,750	43,909,632	45,684,077	
NON CURRENT ASSETS				
ASSETS LIMITED OR RESTRICTED:				
* CASH RESERVE FUND	45,792,365	45,759,110	40,679,741	1
BANC OF AMERICA MUNICIPAL LEASE	979,155	978,207	2,291,388	
TOTAL BOND TRUSTEE 2002	2	2	2	
TOTAL BOND TRUSTEE 2006	667,726	524,614	2,937,724	
TOTAL BOND TRUSTEE GO BOND	-	-	-	
GO BOND PROJECT FUND	9,624,402	9,616,061	18,407,747	
GO BOND TAX REVENUE FUND	662,645	662,645	44,944	
BOARD DESIGNATED FUND	2,297	2,297	2,297	
DIAGNOSTIC IMAGING FUND	2,973	2,971	2,965	
DONOR RESTRICTED FUND	1,034,660	1,229,141	855,443	
WORKERS COMPENSATION FUND	14,161	218	13,942	
TOTAL	58,780,386	58,775,265	65,236,192	
LESS CURRENT PORTION	(5,127,589)	(5,192,823)	(6,506,061)	
TOTAL ASSETS LIMITED OR RESTRICTED - NET	53,652,797	53,582,442	58,730,131	
NONCURRENT ASSETS AND INVESTMENTS:				
INVESTMENT IN TSC, LLC	324,395	324,395	496,395	
PROPERTY HELD FOR FUTURE EXPANSION	836,353	836,353	836,353	
PROPERTY & EQUIPMENT NET	129,704,451	130,028,688	131,808,106	
GO BOND CIP, PROPERTY & EQUIPMENT NET	24,516,550	23,062,279	14,939,726	
TOTAL ASSETS	251,398,296	251,743,789	252,494,787	
DEFERRED OUTFLOW OF RESOURCES:				
DEFERRED LOSS ON DEFASANCE	568,898	572,130	607,686	
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVE	1,928,316	1,928,316	1,608,135	
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	1,985,770	1,993,407	-	
GO BOND DEFERRED FINANCING COSTS	307,913	309,097	-	
DEFERRED FINANCING COSTS	220,539	221,579	-	
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 5,011,435	\$ 5,024,530	\$ 2,215,821	
LIABILITIES				
CURRENT LIABILITIES				
ACCOUNTS PAYABLE	\$ 6,049,163	\$ 5,873,328	\$ 6,796,039	
ACCRUED PAYROLL & RELATED COSTS	7,537,681	7,887,437	7,750,526	
INTEREST PAYABLE	429,034	327,580	517,032	
INTEREST PAYABLE GO BOND	1,080,722	719,697	1,169,210	
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	366,356	366,356	926,480	
HEALTH INSURANCE PLAN	1,307,731	1,307,731	997,635	
WORKERS COMPENSATION PLAN	404,807	404,807	1,006,475	
COMPREHENSIVE LIABILITY INSURANCE PLAN	824,203	824,203	890,902	
CURRENT MATURITIES OF GO BOND DEBT	530,000	530,000	315,000	
CURRENT MATURITIES OF OTHER LONG TERM DEBT	2,323,994	2,323,994	2,300,830	
TOTAL CURRENT LIABILITIES	20,853,690	20,565,133	22,670,129	
NONCURRENT LIABILITIES				
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	30,425,945	30,528,294	33,885,341	
GO BOND DEBT NET OF CURRENT MATURITIES	100,025,032	100,028,975	98,130,000	
DERIVATIVE INSTRUMENT LIABILITY	1,928,316	1,928,316	1,608,135	
TOTAL LIABILITIES	153,232,983	153,050,717	156,293,605	
NET ASSETS				
NET INVESTMENT IN CAPITAL ASSETS	102,142,088	102,488,460	97,561,560	
RESTRICTED	1,034,660	1,229,141	855,443	
TOTAL NET POSITION	\$ 103,176,748	\$ 103,717,601	\$ 98,417,003	

* Amounts included for Days Cash on Hand calculation

TAHOE FOREST HOSPITAL DISTRICT
NOTES TO STATEMENT OF NET POSITION
OCTOBER 2015

1. Working Capital is at 29.5 days (policy is 30 days). Days Cash on Hand (S&P calculation) is 172.4 days. Working Capital cash decreased \$1,269,000. Cash collections fell short of target by 7% and the District advanced funds on September Measure C projects in the amount of \$879,879.

2. Net Patient Accounts Receivable decreased approximately \$1,013,000. Cash collections were 93% of target. Days in Accounts Receivable are at 54.4 days compared to prior months 56.3 days, a 1.90 days decrease.

**Tahoe Forest Hospital District
Cash Investment
October 2015**

WORKING CAPITAL

US Bank	\$ 9,300,715		
US Bank/Kings Beach Thrift Store	39,195		
US Bank/Truckee Thrift Store	107,382		
Wells Fargo Bank			
Local Agency Investment Fund	<u>-</u>	0.357%	
Total			\$ 9,447,292

BOARD DESIGNATED FUNDS

US Bank Savings	\$ 2,297	0.03%	
Capital Equipment Fund	<u>-</u>		
Total			\$ 2,297

Building Fund	\$ -		
Cash Reserve Fund	<u>45,792,365</u>	0.357%	
Local Agency Investment Fund			\$ 45,792,365

Banc of America Muni Lease			\$ 979,155
Bonds Cash 2002			\$ 2
Bonds Cash 2006			\$ 667,726
Bonds Cash 2008			\$ 10,287,047

DX Imaging Education	\$ 2,973	0.357%	
Workers Comp Fund - B of A	14,161		

Insurance			
Health Insurance LAIF	-	0.357%	
Comprehensive Liability Insurance LAIF	<u>-</u>	0.357%	
Total			<u>\$ 17,134</u>

TOTAL FUNDS			\$ 67,193,018
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RESTRICTED FUNDS

Gift Fund			
US Bank Money Market	\$ 8,368	0.03%	
Foundation Restricted Donations	\$ 103,722		
Local Agency Investment Fund	<u>922,570</u>	0.357%	
TOTAL RESTRICTED FUNDS			<u>\$ 1,034,660</u>

TOTAL ALL FUNDS			<u><u>\$ 68,227,678</u></u>
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TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
OCTOBER 2015

CURRENT MONTH				Note	YEAR TO DATE				PRIOR YTD	
ACTUAL	BUDGET	VAR\$	VAR%		ACTUAL	BUDGET	VAR\$	VAR%	OCT 2014	
\$ 16,782,584	\$ 16,972,282	\$ (189,699)	-1.1%		\$ 72,091,014	\$ 72,131,450	\$ (40,436)	-0.1%	\$ 72,616,074	
OPERATING REVENUE										
Total Gross Revenue					\$ 72,091,014	\$ 72,131,450	\$ (40,436)	-0.1%	1	\$ 72,616,074
Gross Revenues - Inpatient										
\$ 1,625,414	\$ 1,767,532	\$ (142,118)	-8.0%	Daily Hospital Service	\$ 6,477,721	\$ 7,254,679	\$ (776,958)	-10.7%	\$ 7,269,178	
3,283,991	3,746,736	(462,745)	-12.4%	Ancillary Service - Inpatient	13,299,059	15,771,997	(2,472,938)	-15.7%	17,171,236	
4,909,405	5,514,268	(604,863)	-11.0%	Total Gross Revenue - Inpatient	19,776,780	23,026,676	(3,249,896)	-14.1%	1	24,440,414
11,873,179	11,458,015	415,164	3.6%	Gross Revenue - Outpatient	52,314,234	49,104,773	3,209,461	6.5%	48,175,660	
11,873,179	11,458,015	415,164	3.6%	Total Gross Revenue - Outpatient	52,314,234	49,104,773	3,209,461	6.5%	1	48,175,660
Deductions from Revenue:										
7,006,493	6,987,813	(18,680)	-0.3%	Contractual Allowances	29,273,187	29,577,693	304,506	1.0%	2	28,726,430
486,586	554,269	67,683	12.2%	Charity Care	2,161,276	2,356,959	195,683	8.3%	2	2,298,007
-	-	-	0.0%	Charity Care - Catastrophic Events	-	-	-	0.0%	2	-
89,260	405,592	316,332	78.0%	Bad Debt	(239,669)	1,743,352	1,983,022	113.7%	2	1,392,050
-	-	-	0.0%	Prior Period Settlements	(43)	-	43	0.0%	2	-
7,582,338	7,947,674	365,336	4.6%	Total Deductions from Revenue	31,194,751	33,678,004	2,483,253	7.4%		32,416,487
80,708	61,091	19,617	32.1%	Property Tax Revenue- Wellness Neighborhood	225,007	240,405	(15,398)	-6.4%		310,087
751,380	572,792	178,588	31.2%	Other Operating Revenue	2,653,198	2,198,036	455,161	20.7%	3	2,467,165
10,032,333	9,658,491	373,842	3.9%	TOTAL OPERATING REVENUE	43,774,468	40,891,887	2,882,581	7.0%		42,976,839
OPERATING EXPENSES										
3,824,850	3,494,769	(330,081)	-9.4%	Salaries and Wages	14,267,808	14,346,391	78,583	0.5%	4	13,689,707
1,051,749	1,074,039	22,290	2.1%	Benefits	4,915,587	4,623,295	(292,293)	-6.3%	4	4,567,054
49,721	60,541	10,820	17.9%	Benefits Workers Compensation	188,209	242,163	53,955	22.3%	4	192,922
638,538	750,099	111,560	14.9%	Benefits Medical Insurance	2,276,285	3,000,395	724,110	24.1%	4	2,731,603
1,601,914	1,392,089	(209,825)	-15.1%	Professional Fees	6,076,209	5,633,626	(442,583)	-7.9%	5	7,461,338
1,520,620	1,305,510	(215,110)	-16.5%	Supplies	5,961,179	5,338,309	(622,870)	-11.7%	6	5,979,971
877,282	836,047	(41,235)	-4.9%	Purchased Services	3,372,501	3,504,645	132,144	3.8%	7	3,841,737
493,451	559,435	65,984	11.8%	Other	1,849,414	2,093,696	244,281	11.7%	8	2,178,918
10,058,126	9,472,530	(585,597)	-6.2%	TOTAL OPERATING EXPENSE	38,907,192	38,782,520	(124,672)	-0.3%		40,643,250
(25,794)	185,961	(211,755)	-113.9%	NET OPERATING REVENUE (EXPENSE) EBIDA	4,867,277	2,109,367	2,757,909	130.7%		2,333,589
NON-OPERATING REVENUE/(EXPENSE)										
371,499	391,116	(19,617)	-5.0%	District and County Taxes	1,583,821	1,568,421	15,400	1.0%	9	1,481,945
392,691	392,691	-	0.0%	District and County Taxes - GO Bond	1,570,765	1,570,765	-	0.0%		1,575,613
28,310	20,664	7,646	37.0%	Interest Income	104,405	81,315	23,090	28.4%	10	90,919
1,814	1,336	478	35.8%	Interest Income-GO Bond	10,243	6,934	3,309	47.7%		13,413
33,554	34,671	(1,117)	-3.2%	Donations	102,687	138,684	(35,997)	-26.0%	11	99,363
-	-	-	0.0%	Gain/ (Loss) on Joint Investment	-	(37,500)	37,500	0.0%	12	-
-	-	-	0.0%	Loss on Impairment of Asset	-	-	-	0.0%	12	-
-	-	-	0.0%	Gain/ (Loss) on Sale of Equipment	-	-	-	0.0%	13	-
-	-	-	0.0%	Impairment Loss	-	-	-	0.0%	14	-
(856,217)	(855,178)	(1,039)	-0.1%	Depreciation	(3,423,861)	(3,420,712)	(3,149)	-0.1%	15	(3,072,024)
(118,558)	(115,969)	(2,589)	-2.2%	Interest Expense	(502,797)	(463,695)	(39,103)	-8.4%	16	(564,062)
(365,904)	(362,660)	(3,244)	-0.9%	Interest Expense-GO Bond	(532,057)	(437,117)	(94,940)	-21.7%		(805,222)
(512,812)	(493,329)	(19,483)	-3.9%	TOTAL NON-OPERATING REVENUE/(EXPENSE)	(1,086,794)	(992,903)	(93,890)	-9.5%		(1,180,055)
\$ (538,605)	\$ (307,368)	\$ (231,238)	-75.2%	INCREASE (DECREASE) IN NET POSITION	\$ 3,780,483	\$ 1,116,464	\$ 2,664,019	-238.6%		\$ 1,153,534
NET POSITION - BEGINNING OF YEAR					99,396,265					
NET POSITION - AS OF OCTOBER 31, 2015					\$ 103,176,748					
-0.2%	1.1%	-1.2%		RETURN ON GROSS REVENUE EBIDA	6.8%	2.9%	3.8%		3.2%	

TAHOE FOREST HOSPITAL DISTRICT
NOTES TO STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
OCTOBER 2015

		Variance from Budget	
		Fav / <Unfav>	
		OCT 2015	YTD 2016
1) Gross Revenues			
Acute Patient Days were below budget 16.8% or 61 days. Swing Bed days were above budget 240.0% or 48 days. Lower acuity patients in Swing Beds resulted in Inpatient Ancillary Revenues falling short of budget.	Gross Revenue -- Inpatient	\$ (604,863)	\$ (3,249,896)
	Gross Revenue -- Outpatient	415,164	3,209,461
	Gross Revenue -- Total	\$ (189,699)	\$ (40,436)
Outpatient volumes were above budget in the following departments: Emergency Department visits, Laboratory tests, Oncology Lab, Diagnostic Imaging, Oncology procedures, Radiation Oncology procedures, Nuclear Medicine, Ultrasounds, Cat Scans, PET CT's, Pharmacy units, Oncology Drugs, Physical Therapy, Speech Therapy, and Occupational Therapy.			
2) Total Deductions from Revenue			
The payor mix for October shows a .84% increase to Medicare, a 1.19% decrease to Medi-Cal, 1.11% increase to Other, a .02% decrease to County, and a .74% decrease to Commercial when compared to budget. Contractual Allowances were slightly over budget as a result of the shifts in the payor mix.	Contractual Allowances	\$ (18,680)	\$ 304,506
	Managed Care Reserve	-	-
	Charity Care	67,683	195,683
	Charity Care - Catastrophic	-	-
	Bad Debt	316,332	1,983,022
	Prior Period Settlements	-	43
	Total	\$ 365,336	\$ 2,483,253
We continue to see a positive pickup in Bad Debt as work continues in the Business Office on Self Pay accounts.			
3) Other Operating Revenue			
Retail Pharmacy revenues exceeded budget by 21.23%.	Retail Pharmacy	\$ 47,054	\$ 5,622
	Hospice Thrift Stores	1,821	45,322
	The Center (non-therapy)	2,271	(1,125)
IVCH ER Physician Guarantee is tied to collections which exceeded budget in October.	IVCH ER Physician Guarantee	27,110	72,176
	Children's Center	6,496	48,794
	Miscellaneous	68,087	262,372
Positive variance in Miscellaneous arose from Rebates and Refunds, refund received from the Tahoe Forest Hospital MOB H.O.A., and a Quality Assurance fee received from the State of California.	Oncology Drug Replacement	-	-
	Grants	25,750	22,000
	Total	\$ 178,588	\$ 455,161
A grant received from Washoe County to assist with costs in the IVCH Health Services Clinic created a positive variance in this category.			
4) Salaries and Wages			
We saw negative budget variances primarily in Technical and Registered Nurse salaries. Most of the negative variances were in direct correlation to volume increases in the Diagnostic Imaging departments and Med Onc and Rad Onc increased volumes.	Total	\$ (330,081)	\$ 78,583
Employee Benefits			
Negative variance in Other is employer payroll taxes due to the increase in Salary & Wages.	PL/SL	\$ 68,650	\$ (117,508)
	Nonproductive	(15,449)	(68,153)
	Pension/Deferred Comp	372	(7,858)
	Standby	7,281	(44,343)
	Other	(38,564)	(54,430)
	Total	\$ 22,290	\$ (292,293)
Employee Benefits - Workers Compensation	Total	\$ 10,820	\$ 53,955
Employee Benefits - Medical Insurance	Total	\$ 111,560	\$ 724,110
5) Professional Fees			
Professional services provided to TIRHR created a negative variance in Miscellaneous.	Miscellaneous	\$ (23,683)	\$ (162,950)
	The Center (includes OP Therapy)	(58,514)	(132,024)
	TFH/IVCH Therapy Services	(30,455)	(122,422)
The Center (includes OP Therapy) revenues exceeded budget by 42.28%, creating a negative variance in this category.	Administration	(20,286)	(56,189)
	Multi-Specialty Clinics	529	(42,582)
TFH I/P and Tahoe City O/P Therapy revenues exceeded budget by 20.09%, creating a negative variance in TFH/IVCH Therapy Services.	Information Technology	(46,107)	(22,858)
	TFH Locums	16	(18,434)
	Managed Care	(3,800)	(6,433)
Consulting services provided for system interfaces and software conversions and upgrades created a negative variance in Information Technology.	Financial Administration	(43,241)	(2,150)
	Home Health/Hospice	(1,050)	(2,029)
	Sleep Clinic	(9,256)	(1,735)
Services provided for the Orthopedic Business Planning and General and Physician Strategies created a negative variance in Financial Administration.	Multi-Specialty Clinics Admin	7,708	(443)
	Patient Accounting/Admitting	-	-
	Business Performance	-	-
Sleep Clinic fees are tied to collections which exceeded budget in October.	Respiratory Therapy	200	800
	IVCH ER Physicians	1,755	2,012
Negative variance in Medical Staff related to services provided for the Interim Director role and analysis of the departments structure.	Marketing	2,375	9,500
	Corporate Compliance	25,499	11,418
	Medical Staff Services	(22,914)	15,389
	Oncology	(19,714)	17,389
Negative variance in Oncology arose from Locum coverage and participation in the UC Davis residency program.	Human Resources	31,113	71,178
	Total	\$ (209,825)	\$ (442,583)

6) Supplies

TFH and IVCH Drugs Sold to Patients revenues exceeded budget by 7.11% helping to create a negative variance in Pharmacy Supplies. Negative variance also related to the replacement of Oncology pharmaceuticals that the District will receive reimbursement on in subsequent months.

Purchases of small equipment for MSC General Surgery, Surgical services, Home Health, Skilled Nursing, and Information Technology created a negative variance in Minor Equipment.

Pharmacy Supplies	\$	(129,219)	\$	(678,368)
Food		(25,748)		(43,238)
Office Supplies		(8,560)		(25,719)
Minor Equipment		(39,462)		(10,180)
Imaging Film		(337)		(1,099)
Other Non-Medical Supplies		7,045		21,542
Patient & Other Medical Supplies		(18,830)		114,193
Total	\$	(215,110)	\$	(622,870)

7) Purchased Services

Negative variance in Miscellaneous for services provided to the Wellness Neighborhood, Employee Wellness Bank, and Materials Management created a negative variance in Miscellaneous.

Outsourced management oversight of the retail components at CHSP created a negative variance in The Center.

Negative variance in Human Resources related to ADP HR Perspective fees.

Miscellaneous	\$	(52,226)	\$	(68,107)
The Center		(13,700)		(21,611)
Department Repairs		(3,644)		(20,923)
Diagnostic Imaging Services - All		(801)		(14,112)
Laboratory		9,989		(491)
Pharmacy iP		(547)		(71)
Community Development		392		1,567
Medical Records		1,158		5,494
Hospice		2,188		7,411
Human Resources		(15,867)		11,210
Multi-Specialty Clinics		5,647		17,054
Patient Accounting		9,128		53,128
Information Technology		17,049		161,596
Total	\$	(41,235)	\$	132,144

8) Other Expenses

Training seminars for Human Resources and Nursing Administration along with travel costs in Skilled Nursing, Revenue Cycle for Jacobus Consulting, and Corporate Compliance for the Fox Group created a negative variance in Outside Training and Travel.

Oxygen tank rentals and equipment rental in the TFH Surgical Services department created a negative variance in Equipment Rent.

Management continues to monitor controllable/discretionary costs.

Dues and Subscriptions	\$	3,367	\$	(21,047)
Outside Training & Travel		(15,548)		(15,994)
Other Building Rent		(2,420)		(8,819)
Multi-Specialty Clinics Bldg Rent		(1,534)		(3,302)
Equipment Rent		(14,369)		(1,814)
Multi-Specialty Clinics Equip Rent		(334)		(388)
Innovation Fund		-		-
Physician Services		4		15
Insurance		4,206		19,042
Human Resources Recruitment		4,029		19,285
Marketing		10,887		19,545
Utilities		24,105		74,287
Miscellaneous		53,589		163,471
Total	\$	65,984	\$	244,281

9) District and County Taxes

Total	\$	(19,617)	\$	15,400
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10) Interest Income

Total	\$	7,646	\$	23,090
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11) Donations

IVCH	\$	(4,333)	\$	(17,333)
Operational		3,216		(18,664)
Capital Campaign		-		-
Total		(1,117)		(35,997)

12) Gain/(Loss) on Joint Investment

Total	\$	-	\$	-
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13) Gain/(Loss) on Sale

Total	\$	-	\$	-
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15) Depreciation Expense

Total	\$	(1,039)	\$	(3,149)
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16) Interest Expense

Total	\$	(2,589)	\$	(39,103)
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INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
OCTOBER 2015

CURRENT MONTH				Note	YEAR TO DATE				PRIOR YTD OCT 2014		
ACTUAL	BUDGET	VAR\$	VAR%		ACTUAL	BUDGET	VAR\$	VAR%			
OPERATING REVENUE											
\$ 1,350,399	\$ 1,184,821	\$ 165,578	14.0%		Total Gross Revenue	\$ 6,386,559	\$ 5,451,351	\$ 935,208	17.2%	1	\$ 5,193,149
Gross Revenues - Inpatient											
\$ -	\$ 3,513	\$ (3,513)	-100.0%		Daily Hospital Service	\$ 16,574	\$ 10,540	\$ 6,034	57.3%		\$ 15,190
-	4,838	(4,838)	-100.0%		Ancillary Service - Inpatient	24,146	16,364	7,782	47.6%		13,083
-	8,351	(8,351)	-100.0%		Total Gross Revenue - Inpatient	40,720	26,904	13,816	51.4%	1	28,273
1,350,399	1,176,470	173,929	14.8%		Gross Revenue - Outpatient	6,345,839	5,424,447	921,392	17.0%		5,164,876
1,350,399	1,176,470	173,929	14.8%		Total Gross Revenue - Outpatient	6,345,839	5,424,447	921,392	17.0%	1	5,164,876
Deductions from Revenue:											
401,737	325,370	(76,368)	-23.5%		Contractual Allowances	1,949,243	1,497,243	(452,000)	-30.2%	2	1,493,274
44,380	41,176	(3,204)	-7.8%		Charity Care	214,835	189,856	(24,979)	-13.2%	2	169,498
-	-	-	0.0%		Charity Care - Catastrophic Events	-	-	-	0.0%	2	-
31,298	82,353	51,055	62.0%		Bad Debt	184,614	379,711	195,098	51.4%	2	366,441
-	-	-	0.0%		Prior Period Settlements	-	-	-	0.0%	2	-
477,415	448,899	(28,516)	-6.4%		Total Deductions from Revenue	2,348,692	2,066,810	(281,881)	-13.6%	2	2,029,213
119,593	68,485	51,108	74.6%		Other Operating Revenue	354,647	257,565	97,082	37.7%	3	302,336
992,577	804,407	188,170	23.4%		TOTAL OPERATING REVENUE	4,392,514	3,642,106	750,408	20.6%		3,466,272
OPERATING EXPENSES											
242,467	246,660	4,193	1.7%		Salaries and Wages	982,155	1,078,288	96,133	8.9%	4	982,039
70,651	75,603	4,952	6.6%		Benefits	289,281	335,025	45,743	13.7%	4	374,305
1,212	2,490	1,279	51.4%		Benefits Workers Compensation	8,702	9,961	1,259	12.6%	4	12,464
41,199	47,919	6,720	14.0%		Benefits Medical Insurance	147,060	191,676	44,616	23.3%	4	184,258
241,281	232,729	(8,552)	-3.7%		Professional Fees	984,566	957,251	(27,315)	-2.9%	5	799,861
100,952	50,629	(50,324)	-99.4%		Supplies	297,351	222,782	(74,569)	-33.5%	6	210,041
29,507	39,681	10,174	25.6%		Purchased Services	160,056	161,435	1,380	0.9%	7	190,205
52,007	50,507	(1,500)	-3.0%		Other	206,615	202,957	(3,658)	-1.8%	8	196,258
779,277	746,219	(33,058)	-4.4%		TOTAL OPERATING EXPENSE	3,075,786	3,159,374	83,588	2.6%		2,949,431
213,300	58,189	155,111	266.6%		NET OPERATING REV(EXP) EBIDA	1,316,728	482,732	833,996	172.8%		516,841
NON-OPERATING REVENUE/(EXPENSE)											
-	4,333	(4,333)	-100.0%		Donations-IVCH	-	17,333	(17,333)	-100.0%	9	6,761
-	-	-	0.0%		Gain/ (Loss) on Sale	-	-	-	0.0%	10	-
(58,359)	(58,359)	0	0.0%		Depreciation	(233,436)	(233,437)	1	0.0%	11	(212,720)
(58,359)	(54,026)	(4,333)	-8.0%		TOTAL NON-OPERATING REVENUE/(EXP)	(233,436)	(216,104)	(17,332)	-8.0%		(205,959)
\$ 154,941	\$ 4,162	\$ 150,778	3622.3%		EXCESS REVENUE(EXPENSE)	\$ 1,083,292	\$ 266,628	\$ 816,664	306.3%		\$ 310,882
15.8%	4.9%	10.9%			RETURN ON GROSS REVENUE EBIDA	20.6%	8.9%	11.8%			10.0%

**INCLINE VILLAGE COMMUNITY HOSPITAL
NOTES TO STATEMENT OF REVENUE AND EXPENSE
OCTOBER 2015**

		<u>Variance from Budget</u>	
		<u>Fav<Unfav></u>	
		<u>OCT 2015</u>	<u>YTD 2016</u>
1) <u>Gross Revenues</u>			
Acute Patient Days were below budget by 1 at 0 and Observation Days were under budget by 2 at 1.	Gross Revenue -- Inpatient	\$ (8,351)	\$ 13,816
	Gross Revenue -- Outpatient	173,929	921,392
		<u>\$ 165,578</u>	<u>\$ 935,208</u>
Outpatient volumes exceeded budget in Emergency Department visits, Surgical cases, Radiology exams, Cat Scans, Pharmacy units, and Physical Therapy.			
2) <u>Total Deductions from Revenue</u>			
We saw a shift in our payor mix with an 7.13% increase in Commercial, Insurance, a 8.01% decrease in Medicare, a .99% increase in Medicaid, a .11% decrease in Other, and a .01% decrease in County. Negative variance in Contractual Allowances is a result of revenues exceeding budget by 14.0% along with continued shifts from Bad Debt.	Contractual Allowances	\$ (76,368)	\$ (452,000)
	Charity Care	(3,204)	(24,979)
	Charity Care-Catastrophic Event	-	-
	Bad Debt	51,055	195,098
	Prior Period Settlement	-	-
	Total	<u>\$ (28,516)</u>	<u>\$ (281,881)</u>
3) <u>Other Operating Revenue</u>			
IVCH ER Physician Guarantee is tied to collections which exceeded budget estimates in October.	IVCH ER Physician Guarantee	\$ 27,110	\$ 72,176
	Miscellaneous	23,998	24,905
	Total	<u>\$ 51,108</u>	<u>\$ 97,082</u>
Postive variance in Miscellaneous related to a grant received from Washoe County to help offset costs in the Health Services Clinic.			
4) <u>Salaries and Wages</u>	Total	<u>\$ 4,193</u>	<u>\$ 96,133</u>
<u>Employee Benefits</u>	PL/SL	\$ 5,589	\$ 51,097
	Standby	3,678	4,539
	Other	(3,202)	(2,520)
	Nonproductive	(1,484)	(9,041)
	Pension/Deferred Comp	371	1,668
	Total	<u>\$ 4,952</u>	<u>\$ 45,743</u>
<u>Employee Benefits - Workers Compensation</u>	Total	<u>\$ 1,279</u>	<u>\$ 1,259</u>
<u>Employee Benefits - Medical Insurance</u>	Total	<u>\$ 6,720</u>	<u>\$ 44,616</u>
5) <u>Professional Fees</u>			
Sleep Clinic professional fees are tied to collections which exceeded budget in October.	Therapy Services	\$ (1,115)	\$ (14,083)
	Multi-Specialty Clinics	(659)	(9,748)
	Foundation	631	(4,558)
	Sleep Clinic	(9,256)	(1,735)
	Administration	-	-
	Miscellaneous	92	797
	IVCH ER Physicians	1,755	2,012
	Total	<u>\$ (8,552)</u>	<u>\$ (27,315)</u>
6) <u>Supplies</u>			
Drugs Sold to Patients revenue exceeded budget by 58.63%, creating creating a negative variance in Pharmacy Supplies.	Pharmacy Supplies	\$ (32,911)	\$ (38,573)
	Patient & Other Medical Supplies	(7,571)	(24,809)
	Minor Equipment	(6,955)	(10,319)
	Food	(1,343)	(1,105)
Medical Supplies Sold to Patients revenues exceeded budget by 24.19%, creating a negative variance in Patient & Other Medical Supplies.	Office Supplies	(1,626)	(815)
	Imaging Film	137	(266)
	Non-Medical Supplies	(55)	1,319
Purchases of small equipment for the Surgery and Health Services Clinic departments created a negative variance in Minor Equipment.	Total	<u>\$ (50,324)</u>	<u>\$ (74,569)</u>

**INCLINE VILLAGE COMMUNITY HOSPITAL
NOTES TO STATEMENT OF REVENUE AND EXPENSE
OCTOBER 2015**

		Variance from Budget	
		Fav<Unfav>	
		OCT 2015	YTD 2016
7) <u>Purchased Services</u>	Laboratory	\$ (4,430)	\$ (12,660)
Negative variance in Laboratory related to outsourced testing.	Foundation	(440)	(4,751)
	EVS/Laundry	613	(2,754)
A true-up of accruals created a positive variance in Diagnostic Imaging-All.	Surgical Services	-	-
	Pharmacy	307	614
	Miscellaneous	812	1,254
	Multi-Specialty Clinics	903	2,534
	Engineering/Plant/Communications	1,460	4,519
	Diagnostic Imaging Services - All	7,289	4,908
	Department Repairs	3,658	7,716
	Total	\$ 10,174	\$ 1,380
8) <u>Other Expenses</u>	Equipment Rent	(3,224)	(4,025)
Oxygen rentals created a negative variance in Equipment rent.	Utilities	\$ (2,016)	\$ (3,815)
	Miscellaneous	143	(3,697)
Utility increases in Electricity and Telephone costs created a negative variance in this category.	Other Building Rent	-	-
	Physician Services	-	-
	Multi-Specialty Clinics Equip Rent	-	-
	Multi-Specialty Clinics Bldg Rent	-	-
	Dues and Subscriptions	1,170	136
	Insurance	223	891
	Marketing	779	2,557
	Outside Training & Travel	1,426	4,295
	Total	\$ (1,500)	\$ (3,658)
9) <u>Donations</u>	Total	\$ (4,333)	\$ (17,333)
10) <u>Gain/(Loss) on Sale</u>	Total	\$ -	\$ -
11) <u>Depreciation Expense</u>	Total	\$ 0	\$ 1

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS

	PRE-AUDIT FYE 2015	BUDGET FYE 2016	PROJECTED FYE 2016	ACTUAL OCT 2015	BUDGET OCT 2015	DIFFERENCE	ACTUAL 1ST QTR	PROJECTED 2ND QTR	BUDGET 3RD QTR	BUDGET 4TH QTR
Net Operating Rev/(Exp) - EBIDA	\$ 7,190,440	\$ 2,054,135	\$ 4,881,868	\$ (25,794)	\$ 185,961	\$ (211,755)	\$ 4,906,651	\$ (149,130)	\$ 1,133,045	\$ (1,008,698)
Interest Income	97,528	107,488	116,760	33,631	27,087	6,544	29,198	33,631	27,104	26,827
Property Tax Revenue	5,352,075	5,420,000	5,503,649	78,742	70,000	8,742	309,907	78,742	2,890,000	2,225,000
Donations	757,929	923,000	948,634	79,443	15,000	64,443	76,191	169,443	90,000	613,000
Debt Service Payments	(3,505,561)	(3,565,581)	(3,388,710)	(247,479)	(247,478)	(0)	(1,069,568)	(742,436)	(870,355)	(706,351)
Bank of America - 2012 Muni Lease	(1,243,531)	(1,243,644)	(1,243,646)	(103,637)	(103,637)	(0)	(310,912)	(310,911)	(310,911)	(310,911)
Copier	(8,962)	(8,760)	(8,759)	(730)	(730)	0	(2,190)	(2,190)	(2,190)	(2,190)
2002 Revenue Bond	(660,296)	(668,008)	(491,136)	-	-	-	(327,132)	-	(164,004)	-
2006 Revenue Bond	(1,592,771)	-	-	-	-	-	-	-	-	-
2015 Revenue Bond	-	(1,645,169)	(1,645,169)	(143,111)	(143,111)	(0)	(429,334)	(429,334)	(393,250)	(393,250)
Physician Recruitment	(155,902)	(311,000)	(302,669)	(5,884)	(10,000)	4,116	(216,785)	(25,884)	(30,000)	(30,000)
Investment in Capital										
Equipment	(2,491,260)	(1,418,900)	(1,418,900)	(123,769)	(156,332)	32,563	(302,633)	(516,396)	(599,871)	-
Municipal Lease Reimbursement	-	2,295,723	2,295,723	-	-	-	1,319,139	500,000	476,584	-
GO Bond Project Personal Property	(186,062)	(500,180)	(500,180)	(8,029)	(12,168)	4,139	(8,587)	(32,874)	(273,424)	(185,295)
IT	(1,394,200)	(559,300)	(559,300)	(130,262)	(81,949)	(48,313)	(318,453)	(180,262)	(51,667)	(8,918)
Building Projects	(2,218,063)	(4,487,480)	(4,487,480)	(264,242)	(254,606)	(9,636)	(337,663)	(1,176,431)	(1,801,000)	(1,172,386)
Health Information/Business System	(230,852)	(500,000)	(500,000)	(4,639)	-	(4,639)	(1,623)	(4,639)	(243,738)	(250,000)
Capital Investments										
Properties	(600,000)	-	-	-	-	-	-	-	-	-
Measure C Scope Modifications	-	(749,287)	(749,287)	(213,596)	(213,596)	0	-	(232,175)	(258,556)	(258,556)
Change in Accounts Receivable	2,648,682	282,832	N1 1,653,870	1,013,111	(95,403)	1,108,514	522,392	478,310	217,927	435,241
Change in Settlement Accounts	(2,438,657)	500,000	N2 1,123,667	-	-	-	623,667	-	250,000	250,000
Change in Other Assets	(1,717,188)	(768,000)	N3 (2,221,469)	(1,344,912)	(350,000)	(994,912)	(1,531,558)	(469,912)	(75,000)	(145,000)
Change in Other Liabilities	(30,538)	(71,000)	N4 (14,837)	(72,467)	(156,000)	83,533	247,630	(472,467)	(25,000)	235,000
Change in Cash Balance	1,078,371	(1,347,550)	2,381,340	(1,236,145)	(1,279,484)	43,339	4,247,906	(2,742,479)	856,049	19,864
Beginning Unrestricted Cash	50,951,760	52,227,897	52,227,897	56,475,803	56,475,803	-	52,227,897	56,475,803	53,733,324	54,589,373
Ending Unrestricted Cash	52,227,897	50,880,347	54,609,237	55,239,657	55,196,318	43,339	56,475,803	53,733,324	54,589,373	54,609,237
Expense Per Day	333,932	321,141	321,364	320,406	319,612	795	317,753	319,484	322,738	321,364
Days Cash On Hand	156	158	170	172	173	(1)	178	168	169	170

Footnotes:

- N1 - Change in Accounts Receivable reflects the 30 day delay in collections. For example, in July 2015 we are collecting June 2015.
- 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 HEALTH SYSTEM FOUNDATION
STATEMENTS OF ACTIVITIES - INCOME STATEMENT
FOR THE PERIOD ENDING JUNE 30, 2015 PRE-AUDIT**

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
SUPPORT AND REVENUE			
Contributions - net	\$ 729,549	\$ 281,028	\$ 1,010,577
Special event revenue	-	498,692	498,692
Change in value of beneficial interest in Community for Cancer Care Endowment	-	3,687	3,687
Net assets released from restrictions	764,186	(764,186)	-
Total Support and Revenue	<u>\$ 1,493,735</u>	<u>\$ 19,221</u>	<u>\$ 1,512,956</u>
EXPENSES			
Program support	879,542	-	879,542
Costs of direct benefits to donors	193,560	-	193,560
Supporting services:			
Supplies	39,282	-	39,282
Wages and benefits	357,060	-	357,060
Outside services and fees	97,606	-	97,606
Total Supporting Services	493,948	-	493,948
Total Expenses	<u>\$ 1,567,050</u>	<u>\$ -</u>	<u>\$ 1,567,050</u>
Change in Net Assets	\$ (73,315)	\$ 19,221	\$ (54,094)
Net Assets - Beginning of Year	<u>\$ 106,129</u>	<u>\$ 1,604,784</u>	<u>\$ 1,710,913</u>
Net Assets - End of Year	<u><u>\$ 32,814</u></u>	<u><u>\$ 1,624,005</u></u>	<u><u>\$ 1,656,819</u></u>

TAHOE FOREST HEALTH SYSTEM FOUNDATION
STATEMENT OF REVENUE AND EXPENSE (STATEMENT OF ACTIVITIES)
FOR THE FISCAL YEAR ENDING JUNE 30, 2015 PRE-AUDIT

	ACTUAL					BUDGET					VARIANCE				
	Gene Upshaw Memorial Golf		Best of Tahoe		Total	Gene Upshaw Memorial Golf		Best of Tahoe		Total	Gene Upshaw Memorial Golf		Best of Tahoe		Total
	Classic	Chefs	Stewardship	Other		Classic	Chefs	Stewardship	Other		Classic	Chefs	Stewardship	Other	
REVENUES:															
Philanthropic Sources															
Gross Event Funds	\$ 411,675	\$ 159,632	\$ -	\$ -	\$ 571,307	\$ 300,000	\$ 150,000	\$ -	\$ -	\$ 450,000	\$ 111,675	\$ 9,632	\$ -	\$ -	\$ 121,307
Other Giving	-	-	-	470,968	470,968	-	-	-	410,027	410,027	-	-	-	60,941	60,941
Total Philanthropic Revenues	411,675	159,632	-	470,968	1,042,275	300,000	150,000	-	410,027	860,027	111,675	9,632	-	60,941	182,248
Other Sources															
Grant Funds	-	-	-	-	-	-	-	-	10,000	10,000	-	-	-	(10,000)	(10,000)
Other	-	-	-	11,158	11,158	-	-	-	-	-	-	-	-	11,158	11,158
Change in Value CCCE	-	-	-	3,687	3,687	-	-	-	-	-	-	-	-	3,687	3,687
Gift Tree	-	-	-	38,880	38,880	-	-	-	-	-	-	-	-	38,880	38,880
TFHD Support	-	-	5,430	411,525	416,955	-	-	-	475,913	475,913	-	-	5,430	(64,388)	(58,958)
Total Other Revenues	-	-	5,430	465,250	470,680	-	-	-	485,913	485,913	-	-	5,430	(20,663)	(15,233)
TOTAL REVENUES	\$ 411,675	\$ 159,632	\$ 5,430	\$ 936,218	\$ 1,512,956	\$ 300,000	\$ 150,000	\$ -	\$ 895,940	\$ 1,345,940	\$ 111,675	\$ 9,632	\$ 5,430	\$ 40,278	\$ 167,016
EXPENSES:															
Salaries/Wages/Benefits	\$ -	\$ -	\$ -	\$ 357,060	\$ 357,060	\$ -	\$ -	\$ -	\$ 377,753	\$ 377,753	\$ -	\$ -	\$ -	\$ (20,693)	\$ (20,693)
Supplies	4,766	627	3,050	36,232	44,674	3,083	874	-	3,387	7,344	1,683	(247)	3,050	32,845	37,330
Professional Fees	-	-	-	17,472	17,472	-	-	-	17,472	17,472	-	-	-	-	-
Purchased Services	143,202	40,283	1,743	25,363	210,592	126,200	46,850	-	23,000	196,050	17,002	(6,567)	1,743	2,363	14,542
Marketing	-	-	-	1,792	1,792	-	-	-	15,000	15,000	-	-	-	(13,208)	(13,208)
Rent & Utilities	-	-	-	25,512	25,512	-	-	-	25,981	25,981	-	-	-	(469)	(469)
Other	3,500	1,182	637	25,088	30,406	602	1,400	-	13,320	15,322	2,898	(218)	637	11,768	15,084
TOTAL EXPENSES	\$ 151,468	\$ 42,092	\$ 5,430	\$ 488,518	\$ 687,508	\$ 129,885	\$ 49,124	\$ -	\$ 475,913	\$ 654,922	\$ 21,583	\$ (7,032)	\$ 5,430	\$ 12,605	\$ 32,586
FOUNDATION NET FUNDING	\$ 260,207	\$ 117,541	\$ (0)	\$ 447,700	\$ 825,448	\$ 170,115	\$ 100,876	\$ -	\$ 420,027	\$ 691,018	\$ 90,092	\$ 16,665	\$ (0)	\$ 27,673	\$ 134,430
PROGRAM SUPPORT - TRANSFERS TO TFHD	\$ -	\$ -	\$ -	\$ (879,542)	\$ (879,542)	\$ -	\$ -	\$ -	\$ (681,000)	\$ (681,000)	\$ -	\$ -	\$ -	\$ (198,542)	\$ (198,542)
CHANGE IN NET ASSETS	\$ 260,207	\$ 117,541	\$ (0)	\$ (431,842)	\$ (54,094)	\$ 170,115	\$ 100,876	\$ -	\$ (260,973)	\$ 10,018	\$ 90,092	\$ 16,665	\$ (0)	\$ (170,869)	\$ (64,112)
WITHOUT TFHD SUPPORT & TRANSFERS TO TFHD	\$ -	\$ -	\$ -	\$ 429,137	\$ 429,137	\$ -	\$ -	\$ -	\$ 205,087	\$ 205,087	\$ -	\$ -	\$ -	\$ 224,050	\$ 224,050
FOUNDATION NET FUNDING WITHOUT TFHD SUPPORT	\$ 260,207	\$ 117,541	\$ (0)	\$ (2,705)	\$ 375,043	\$ 170,115	\$ 100,876	\$ -	\$ (55,886)	\$ 215,105	\$ 90,092	\$ 16,665	\$ (0)	\$ 53,181	\$ 159,938

**TAHOE FOREST HEALTH SYSTEM FOUNDATION
STATEMENT OF FINANCIAL POSITION - BALANCE SHEET
AS OF SEPTEMBER 30, 2015**

	SEPTEMBER 30, 2015	PRE-AUDIT JUNE 30, 2015	AUDITED JUNE 30, 2014	AUDITED JUNE 30, 2013
ASSETS				
Cash and cash equivalents	\$ 700,921	\$ 629,921	\$ 636,397	\$ 578,576
Unconditional promises to give - net	28,047	28,281	86,706	187,299
Beneficial interest in Community for Cancer Care Endowment	1,198,735	1,274,997	1,205,980	937,938
Other assets	3,942	3,942	23,023	3,942
Total Assets	<u>\$ 1,931,645</u>	<u>\$ 1,937,141</u>	<u>\$ 1,952,106</u>	<u>\$ 1,707,755</u>
LIABILITIES AND NET ASSETS				
LIABILITIES				
Due to Tahoe Forest Hospital District	\$ 118,740	\$ 1,873	\$ 18,116	\$ -
Held in trust for others	5,107	5,184	3,345	984
Deferred revenue	-	273,265	219,732	134,600
Total Liabilities	<u>\$ 123,847</u>	<u>\$ 280,322</u>	<u>\$ 241,193</u>	<u>\$ 135,584</u>
NET ASSETS				
Unrestricted	\$ 65,735	\$ 32,814	\$ 106,129	\$ 148,845
Temporarily restricted	1,742,064	1,624,005	1,604,784	1,423,326
Total Net Assets	<u>\$ 1,807,799</u>	<u>\$ 1,656,819</u>	<u>\$ 1,710,913</u>	<u>\$ 1,572,171</u>
Total Liabilities and Net Assets	<u>\$ 1,931,645</u>	<u>\$ 1,937,141</u>	<u>\$ 1,952,106</u>	<u>\$ 1,707,755</u>

**TAHOE FOREST HEALTH SYSTEM FOUNDATION
STATEMENTS OF ACTIVITIES - INCOME STATEMENT
FOR THE PERIOD ENDING SEPTEMBER 30, 2015**

	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>TOTAL</u>
SUPPORT AND REVENUE			
Contributions - net	\$ 71,116	\$ 41,405	\$ 112,521
Special event revenue	-	397,938	397,938
Change in value of beneficial interest in Community for Cancer Care Endowment	-	(83,452)	(83,452)
Net assets released from restrictions	237,832	(237,832)	-
Total Support and Revenue	<u>\$ 308,948</u>	<u>\$ 118,059</u>	<u>\$ 427,008</u>
EXPENSES			
Program support	78,705	-	78,705
Costs of direct benefits to donors	116,866	-	116,866
Supporting services:			
Supplies	5,456	-	5,456
Wages and benefits	44,247	-	44,247
Outside services and fees	33,965	-	33,965
Total Supporting Services	83,668	-	83,668
Total Expenses	<u>\$ 279,239</u>	<u>\$ -</u>	<u>\$ 279,239</u>
Change in Net Assets	\$ 29,709	\$ 118,059	\$ 147,769
Net Assets - Beginning of Year	<u>\$ 32,814</u>	<u>\$ 1,624,005</u>	<u>\$ 1,656,819</u>
Net Assets - End of Year	<u>\$ 62,523</u>	<u>\$ 1,742,064</u>	<u>\$ 1,804,588</u>

TAHOE FOREST HEALTH SYSTEM FOUNDATION
STATEMENT OF REVENUE AND EXPENSE (STATEMENT OF ACTIVITIES)
AS OF SEPTEMBER 30, 2015

	ACTUAL					BUDGET					VARIANCE										
	Gene Upshaw Memorial Golf Classic		Best of Tahoe Chefs		Stewardship	Other	Total	Gene Upshaw Memorial Golf Classic		Best of Tahoe Chefs		Stewardship	Other	Total	Gene Upshaw Memorial Golf Classic		Best of Tahoe Chefs		Stewardship	Other	Total
REVENUES:																					
Philanthropic Sources																					
Gross Event Funds	\$ 388,338	\$ 9,600	\$ -	\$ -		\$ 397,938	\$ 400,000	\$ 200,000	\$ -	\$ -		\$ 600,000	\$ (11,662)	\$ (190,400)	\$ -	\$ -		\$ (202,062)			
Other Giving	-	-	-	34,314		34,314	-	-	2,000	612,956		614,956	-	-	(2,000)	(578,642)		(580,642)			
Total Philanthropic Revenues	388,338	9,600	-	34,314		432,252	400,000	200,000	2,000	612,956		1,214,956	(11,662)	(190,400)	(2,000)	(578,642)		(782,704)			
Other Sources																					
Grant Funds	-	-	-	-		-	-	-	-	15,000		15,000	-	-	-	(15,000)		(15,000)			
Other	-	-	-	-		-	-	-	-	-		-	-	-	-	-		-			
Change in Value CCCE	-	-	-	(83,452)		(83,452)	-	-	-	-		-	-	-	-	(83,452)		(83,452)			
Gift Tree	-	-	-	9,416		9,416	-	-	-	49,200		49,200	-	-	-	(39,784)		(39,784)			
TFHD Support	-	-	-	68,791		68,791	-	-	-	475,913		475,913	-	-	-	(407,122)		(407,122)			
Total Other Revenues	-	-	-	(5,245)		(5,245)	-	-	-	540,113		540,113	-	-	-	(545,358)		(545,358)			
TOTAL REVENUES	\$ 388,338	\$ 9,600	\$ -	\$ 29,069		\$ 427,007	\$ 400,000	\$ 200,000	\$ 2,000	\$ 1,153,069		\$ 1,755,069	\$ (11,662)	\$ (190,400)	\$ (2,000)	\$ (1,124,000)		\$ (1,328,062)			
EXPENSES:																					
Salaries/Wages/Benefits	\$ -	\$ -	\$ -	\$ 44,247		\$ 44,247	\$ -	\$ -	\$ -	\$ 199,557		\$ 199,557	\$ -	\$ -	\$ -	\$ (155,310)		\$ (155,310)			
Supplies	294	-	-	5,456		5,750	5,915	722	4,201	29,391		40,229	(5,621)	(722)	(4,201)	(23,935)		(34,479)			
Professional Fees	-	-	-	6,917		6,917	-	-	-	18,346		18,346	-	-	-	(11,429)		(11,429)			
Purchased Services	114,189	2,258	1,230	8,092		125,769	199,650	38,675	2,400	16,542		257,267	(85,461)	(36,417)	(1,170)	(8,450)		(131,498)			
Marketing	-	-	-	1,457		1,457	-	-	-	20,461		20,461	-	-	-	(19,004)		(19,004)			
Rent & Utilities	-	-	-	6,348		6,348	-	-	-	25,228		25,228	-	-	-	(18,880)		(18,880)			
Other	67	58	20	9,901		10,046	6,400	1,200	175	8,256		16,031	(6,333)	(1,142)	(155)	1,645		(5,985)			
TOTAL EXPENSES	\$ 114,550	\$ 2,316	\$ 1,250	\$ 82,418		\$ 200,534	\$ 211,965	\$ 40,597	\$ 6,776	\$ 317,781		\$ 577,119	\$ (97,415)	\$ (38,281)	\$ (5,526)	\$ (235,363)		\$ (376,585)			
FOUNDATION NET FUNDING	\$ 273,788	\$ 7,284	\$ (1,250)	\$ (53,349)		\$ 226,473	\$ 188,035	\$ 159,403	\$ (4,776)	\$ 835,288		\$ 1,177,950	\$ 85,753	\$ (152,119)	\$ 3,526	\$ (888,637)		\$ (951,477)			
PROGRAM SUPPORT - TRANSFERS TO TFHD	\$ -	\$ -	\$ -	\$ (78,705)		\$ (78,705)	\$ -	\$ -	\$ -	\$ (364,000)		\$ (364,000)	\$ -	\$ -	\$ -	\$ 285,295		\$ 285,295			
CHANGE IN NET ASSETS	\$ 273,788	\$ 7,284	\$ (1,250)	\$ (132,054)		\$ 147,768	\$ 188,035	\$ 159,403	\$ (4,776)	\$ 471,288		\$ 813,950	\$ 85,753	\$ (152,119)	\$ 3,526	\$ (603,342)		\$ (666,182)			
WITHOUT TFHD SUPPORT & TRANSFERS TO TFHD	\$ -	\$ -	\$ -	\$ 9,914		\$ 9,914	\$ -	\$ -	\$ -	\$ (111,913)		\$ (111,913)	\$ -	\$ -	\$ -	\$ 121,827		\$ 121,827			
FOUNDATION NET FUNDING WITHOUT TFHD SUPPORT	\$ 273,788	\$ 7,284	\$ (1,250)	\$ (122,140)		\$ 157,682	\$ 188,035	\$ 159,403	\$ (4,776)	\$ 359,375		\$ 702,037	\$ 85,753	\$ (152,119)	\$ 3,526	\$ (481,515)		\$ (544,355)			

**TAHOE FOREST HEALTH SYSTEM FOUNDATION
REVENUES**

	PRE-AUDIT FYE 06/30/2015	BUDGET FYE 06/30/2016	AS OF 09/30/2015	VARIANCE
Unrestricted:				
Area of Most Need	94,052.82	45,000.00	2,324.75	(42,675.25)
The Gift Tree	38,880.00	50,000.00	9,415.67	(40,584.33)
Designated/Restricted Funds				
Cancer Care Endowment - Patient & Family Program	7,125.00	57,410.00	1,050.00	(56,360.00)
Cancer Care Endowment - Sustainability Fund	-	1,000.00	-	(1,000.00)
Cancer Care Endowment - General Fund	9,720.75	15,195.00	-	(15,195.00)
Cancer Center - GUMTFCC	51,847.52	17,000.00	7,476.39	(9,523.61)
Cancer Center - Restricted Funds	9,161.00	10,000.00	3,343.00	(6,657.00)
Community for Cancer Care Endowment	750.00	190,000.00	-	(190,000.00)
Nutrition Coalition Fund	21,773.72	25,000.00	660.00	(24,340.00)
Patient Assistance Fund	-	10,000.00	-	(10,000.00)
Intensive Care Unit Fund	1,035.00	500.00	-	(500.00)
Women and Family Fund	25,708.00	5,000.00	-	(5,000.00)
Emergency Department Fund	1,602.00	2,000.00	-	(2,000.00)
Skilled Nursing Facility Fund	25.00	25,000.00	-	(25,000.00)
Tahoe Forest Hospice Program fund	25,657.00	26,021.00	2,390.00	(23,631.00)
Tahoe Forest Hospice - Renee's Place	-	5,000.00	-	(5,000.00)
Wellness Neighborhood	77,185.68	-	17,681.89	17,681.89
Children's Center	688.43	5,000.00	-	(5,000.00)
Grateful Patient	-	10,000.00	-	(10,000.00)
Employee Assistance Fund	2,519.00	8,000.00	438.00	(7,562.00)
Employee Giving Campaign	-	100,000.00	-	(100,000.00)
Auxiliary	1,183.97	-	-	-
Equipment	4,800.00	-	-	-
Quality and Regulation	2,500.00	-	-	-
Restricted Donation - Designation TBD	-	1,000.00	-	(1,000.00)
Spirit of Giving Award Fund	-	3,000.00	-	(3,000.00)
Tahoe Forest Hospital Endowment Fund	-	830.00	-	(830.00)
Gene Upshaw Memorial Fund	700.00	1,000.00	-	(1,000.00)
Sub-Total	376,914.89	612,956.00	44,779.70	(568,176.30)
Designated/Restricted Funds				
Gene Upshaw Memorial Golf Classic - Event Gross Proceeds	411,674.71	400,000.00	388,337.36	(11,662.64)
Best of Tahoe Chefs - Event Gross Proceeds	159,632.48	200,000.00	9,600.00	(190,400.00)
TFHF Stewardship Fund	-	2,000.00	-	(2,000.00)
Grants - Misc	-	15,000.00	-	(15,000.00)
Sub Total	571,307.19	617,000.00	397,937.36	(219,062.64)
Grand Total Revenues	948,222.08	1,229,956.00	442,717.06	(787,238.94)

Truckee Surgery Center LLC
Balance Sheet

As of July 31, 2015
Jul 31, 15 30-Jun-15

ASSETS

Current Assets

Checking/Savings

Bank of the West

220,116.19

193,797.01

Petty Cash

97.65

100.65

Total Checking/Savings

220,213.84

193,897.66

Accounts Receivable

Accounts Receivable

Allowance for Doubtful Accounts

-38,858.46

-35,715.84

Accounts Receivable - Other

395,845.92

349,304.99

Total Accounts Receivable

356,987.46

313,589.15

Total Accounts Receivable

356,987.46

313,589.15

Other Current Assets

Prepaid Expense

Franchise Tax Prepaid

2,833.38

3,400.04

General Liability Insurance

4,963.01

6,203.76

HSA Contribution

8,037.54

5,025.04

Medical Supplies

599.36

674.27

Personal Property Taxes

3,784.45

0

Preventative Maint

3,781.25

4,537.50

Property Insurance

644.37

805.46

Worker's Comp

268.00

646.74

Total Prepaid Expense

24,911.36

21,292.81

Total Other Current Assets

24,911.36

21,292.81

Total Current Assets

602,112.66

528,779.62

Fixed Assets

Furniture & Fixtures

3,087.00

3,087.00

Instruments

24,241.87

24,778.59

Leasehold Improvements

853,418.00

853,418.00

Machinery & Equipment

84,919.12

84,919.12

Surgical & Medical Equipment

201,286.00

202,286.00

Accumulated Depreciation

-267,920.40

-264,515.26

Goodwill

3,914,333.00

3,914,333.00

Accumulated Amortization

-1,043,823.45

-1,043,823.45

Total Fixed Assets

3,769,541.14

3,774,483.00

Other Assets

Rent Deposit

20,256.00

20,256.00

Total Other Assets

20,256.00

20,256.00

TOTAL ASSETS

4,391,909.80

4,323,518.62

LIABILITIES & EQUITY

Liabilities

Current Liabilities

Accounts Payable

Accounts Payable

61,915.40

23,184.88

Total Accounts Payable

61,915.40

23,184.88

Credit Cards

Truckee Surgery Center LLC
Balance Sheet

As of July 31, 2015

	<u>Jul 31, 15</u>	<u>30-Jun-15</u>
BankCard 0177	134.91	373.62
BankCard 0253	60.90	1,322.83
Total Credit Cards	<u>195.81</u>	<u>1,696.45</u>
Other Current Liabilities		
Billing Fee Due	7,137.19	4,487.60
Compensated Absenses	31,831.31	31,013.88
Payroll Liabilities	311.45	256.77
Property Taxes Payable	0.00	5,774.82
Total Other Current Liabilities	<u>39,279.95</u>	<u>41,533.07</u>
Total Current Liabilities	<u>101,391.16</u>	<u>66,414.40</u>
Total Liabilities	101,391.16	66,414.40
Equity		
Tahoe Forest Hospital		
Tahoe Forest Hospital Equity	3,835,590.19	3,835,590.19
Distributions TFH	<u>-35,700.00</u>	<u>-35,700.00</u>
Total Tahoe Forest Hospital	3,799,890.19	3,799,890.19
Truckee Surgery Center Inc		
Truckee Surgery Cntr Inc Equity	670,611.55	670,611.55
Distributions TSC Inc	<u>-34,300.00</u>	<u>-34,300.00</u>
Total Truckee Surgery Center Inc	636,311.55	636,311.55
Retained Earnings	-223,062.17	-223,062.17
Net Income	<u>77,379.07</u>	<u>43,964.65</u>
Total Equity	<u>4,290,518.64</u>	<u>4,257,104.22</u>
TOTAL LIABILITIES & EQUITY	<u><u>4,391,909.80</u></u>	<u><u>4,323,518.62</u></u>

Truckee Surgery Center LLC
Profit & Loss YTD Comparison
 July 2015

	<u>Jul 15</u>	<u>Jan - Jul 15</u>
Ordinary Income/Expense		
Income		
Patient Revenue		
Private Pay	0.00	6,092.00
Medbridge	193,044.41	1,113,559.77
Medical Record Copy Fee	0.00	202.96
Total Patient Revenue	<u>193,044.41</u>	<u>1,119,854.73</u>
Refunds		
Patient Refund	0.00	-7,752.30
Total Refunds	<u>0.00</u>	<u>-7,752.30</u>
Total Income	<u>193,044.41</u>	<u>1,112,102.43</u>
Gross Profit	193,044.41	1,112,102.43
Expense		
Billing Service	9,652.22	55,290.37
General Office		
Dues and Subscriptions	87.50	1,636.99
Office Supplies	261.22	1,872.21
Postage and Delivery	143.69	2,329.57
Printing and Reproduction	0.00	1,927.09
Total General Office	<u>492.41</u>	<u>7,765.86</u>
Liability Gen'l, Prof Insurance	1,240.75	8,685.25
Property Insurance Expense	161.09	1,127.63
Licenses and Permits	270.00	408.00
Linen	1,674.98	14,778.28
Medical Supplies Total		
Gas Medical	786.46	2,631.66
Implants	26,745.73	164,082.84
Instrument Expense	0.00	496.25
Medical Supplies	14,195.34	95,291.65
Pharmacy	2,320.87	29,078.92
Patient Nutrition	139.88	1,916.84
Total Medical Supplies Total	<u>44,188.28</u>	<u>293,498.16</u>
Other Expenses		
Bank Charges	0.00	226.00
Cleaning Supplies	369.09	1,584.40
Educational	1,125.00	1,739.00
Equipment Rental/Lease	478.43	3,343.81
Interest Expense	0.00	24.62

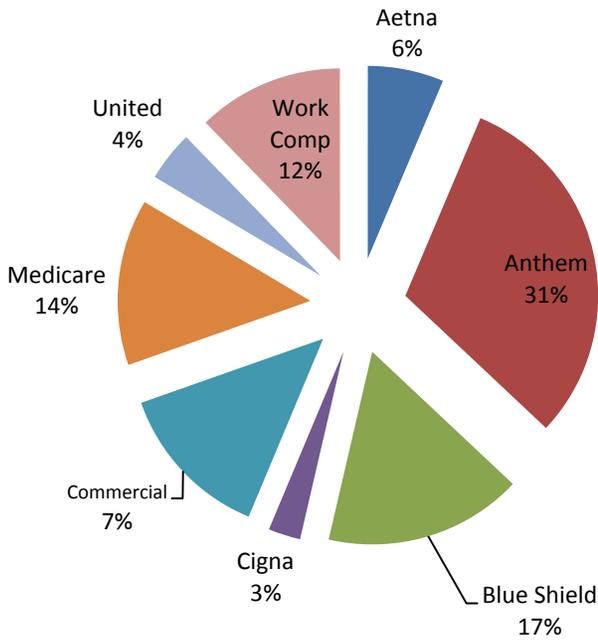
Truckee Surgery Center LLC
Profit & Loss YTD Comparison
 July 2015

	<u>Jul 15</u>	<u>Jan - Jul 15</u>
Meals & Entertainment	73.40	420.66
Merchant Fees	201.78	1,047.84
Miscellaneous	0.00	980.88
Travel	0.00	75.66
Total Other Expenses	<u>2,247.70</u>	<u>9,442.87</u>
Payroll Expenses		
Health Insurance Total		
Vision	112.60	788.20
Dental	588.92	4,122.44
HSA	3,270.82	22,895.74
Health	5,467.96	38,431.60
Total Health Insurance Total	<u>9,440.30</u>	<u>66,237.98</u>
Employee Benefit	75.78	996.69
Payroll Taxes	3,777.58	28,448.14
Retirement Contribution	569.40	5,193.77
Service Fee	508.28	508.28
Wages	45,523.15	303,219.31
Work Comp	637.00	4,347.04
Payroll Expenses - Other	62.40	723.80
Total Payroll Expenses	<u>60,593.89</u>	<u>409,675.01</u>
Professional Fees		
Accounting	330.00	4,559.00
Consulting	1,450.00	5,510.00
Pension Fees	0.00	270.00
Transcription Services	409.74	2,501.22
Total Professional Fees	<u>2,189.74</u>	<u>12,840.22</u>
Rent & CAM	12,963.84	90,746.88
Repairs		
Building/Equipment Repairs	6,435.68	22,904.63
Instrument Refurbishing	1,698.07	10,543.72
Instrument Repairs	1,246.31	5,243.05
Maintenance-Preventative	1,425.25	23,140.16
Total Repairs	<u>10,805.31</u>	<u>61,831.56</u>
Taxes		
Property	2,022.90	15,393.72
State	566.66	3,966.62
Total Taxes	<u>2,589.56</u>	<u>19,360.34</u>
Utilities		

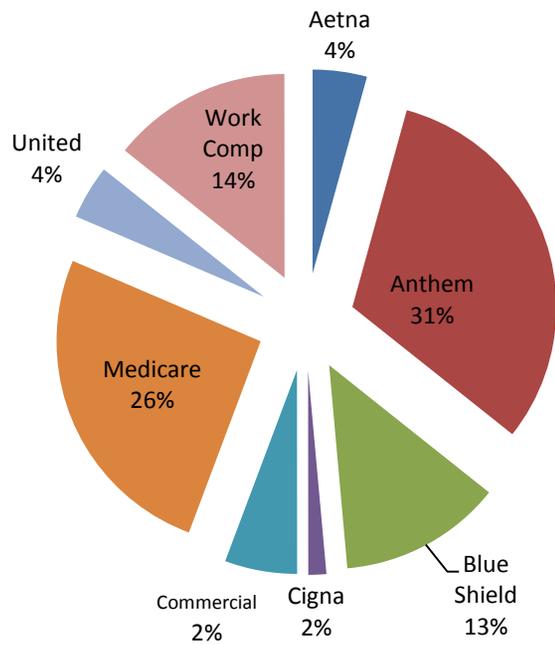
Truckee Surgery Center LLC
Profit & Loss YTD Comparison
July 2015

	<u>Jul 15</u>	<u>Jan - Jul 15</u>
Alarm Monitor	69.00	483.00
Cable	72.53	494.43
Gas and Electric	1,952.99	18,730.98
Medical Waste	107.00	671.00
Sewer	1,153.62	2,307.24
Telephone	483.41	3,420.17
Total Utilities	<u>3,838.55</u>	<u>26,106.82</u>
Depreciation Expense	3,405.14	23,835.98
Total Expense	<u>156,313.46</u>	<u>1,035,393.23</u>
Net Ordinary Income	36,730.95	76,709.20
Other Income/Expense		
Other Income		
Other Income	0.00	669.87
Total Other Income	<u>0.00</u>	<u>669.87</u>
Net Other Income	<u>0.00</u>	<u>669.87</u>
Net Income	<u><u>36,730.95</u></u>	<u><u>77,379.07</u></u>

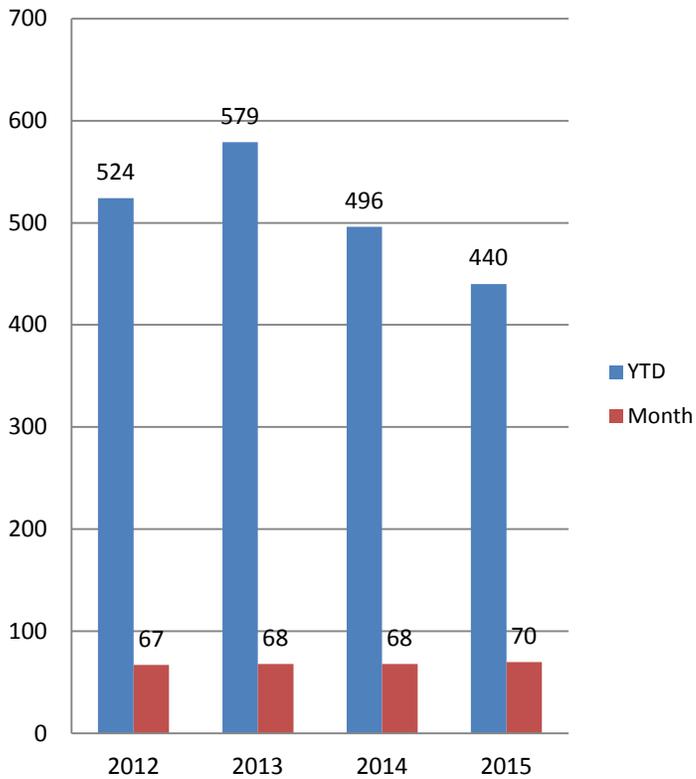
Expected Revenue by Payer



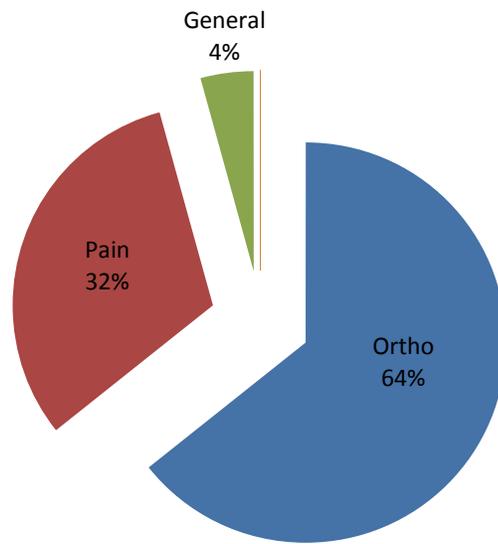
Cases by Payer



Case Volumes



Volume by Specialty



Truckee Surgery Center LLC
Balance Sheet

As of August 31, 2015

	<u>Aug 31, 15</u>	<u>Jul 31, 15</u>
ASSETS		
Current Assets		
Checking/Savings		
Bank of the West	199,778.18	220,116.19
Petty Cash	97.65	97.65
Total Checking/Savings	<u>199,875.83</u>	<u>220,213.84</u>
Accounts Receivable		
Accounts Receivable		
Allowance for Doubtful Accounts	-40,488.97	-38,858.46
Accounts Receivable - Other	400,478.43	395,845.92
Total Accounts Receivable	<u>359,989.46</u>	<u>356,987.46</u>
Total Accounts Receivable	359,989.46	356,987.46
Other Current Assets		
Prepaid Expense		
Franchise Tax Prepaid	2,266.72	2,833.38
General Liability Insurance	3,722.26	4,963.01
HSA Contribution	4,766.72	8,037.54
Medical Supplies	524.45	599.36
Personal Property Taxes	3,027.55	3,784.45
Preventative Maint	3,025.00	3,781.25
Property Insurance	483.28	644.37
Worker's Comp	308.00	268.00
Total Prepaid Expense	<u>18,123.98</u>	<u>24,911.36</u>
Total Other Current Assets	<u>18,123.98</u>	<u>24,911.36</u>
Total Current Assets	577,989.27	602,112.66
Fixed Assets		
Furniture & Fixtures	3,087.00	3,087.00
Instruments	24,241.87	24,241.87
Leasehold Improvements	853,418.00	853,418.00
Machinery & Equipment	84,919.12	84,919.12
Surgical & Medical Equipment	213,267.91	201,286.00
Accumulated Depreciation	-271,325.54	-267,920.40
Goodwill	3,914,333.00	3,914,333.00
Accumulated Amortization	-1,043,823.45	-1,043,823.45
Total Fixed Assets	<u>3,778,117.91</u>	<u>3,769,541.14</u>
Other Assets		
Rent Deposit	20,256.00	20,256.00
Total Other Assets	<u>20,256.00</u>	<u>20,256.00</u>

Truckee Surgery Center LLC
Balance Sheet

As of August 31, 2015

	<u>Aug 31, 15</u>	<u>Jul 31, 15</u>
TOTAL ASSETS	<u>4,376,363.18</u>	<u>4,391,909.80</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	33,242.35	61,915.40
Total Accounts Payable	<u>33,242.35</u>	<u>61,915.40</u>
Credit Cards		
BankCard 0177	-1.00	134.91
BankCard 0253	0.00	60.90
Total Credit Cards	<u>-1.00</u>	<u>195.81</u>
Other Current Liabilities		
Billing Fee Due	7,541.98	7,137.19
Compensated Absenses	28,942.56	31,831.31
Payroll Liabilities	340.66	311.45
Total Other Current Liabilities	<u>36,825.20</u>	<u>39,279.95</u>
Total Current Liabilities	<u>70,066.55</u>	<u>101,391.16</u>
Total Liabilities	70,066.55	101,391.16
Equity		
Tahoe Forest Hospital		
Tahoe Forest Hospital Equity	3,835,590.19	3,835,590.19
Distributions TFH	<u>-35,700.00</u>	<u>-35,700.00</u>
Total Tahoe Forest Hospital	3,799,890.19	3,799,890.19
Truckee Surgery Center Inc		
Truckee Surgery Cntr Inc Equity	670,611.55	670,611.55
Distributions TSC Inc	<u>-34,300.00</u>	<u>-34,300.00</u>
Total Truckee Surgery Center Inc	636,311.55	636,311.55
Retained Earnings	-223,062.17	-223,062.17
Net Income	<u>93,157.06</u>	<u>77,379.07</u>
Total Equity	<u>4,306,296.63</u>	<u>4,290,518.64</u>
TOTAL LIABILITIES & EQUITY	<u>4,376,363.18</u>	<u>4,391,909.80</u>

Truckee Surgery Center LLC
Profit & Loss YTD Comparison
August 2015

	<u>Aug 15</u>	<u>Jan - Aug 15</u>
Ordinary Income/Expense		
Income		
Patient Revenue		
Private Pay	0.00	6,092.00
Medbridge	142,158.97	1,255,718.74
Medical Record Copy Fee	1.00	203.96
Total Patient Revenue	<u>142,159.97</u>	<u>1,262,014.70</u>
Refunds		
Patient Refund	-565.18	-8,317.48
Total Refunds	<u>-565.18</u>	<u>-8,317.48</u>
Total Income	<u>141,594.79</u>	<u>1,253,697.22</u>
Gross Profit	141,594.79	1,253,697.22
Expense		
Billing Service	7,079.69	62,370.06
General Office		
Dues and Subscriptions	269.99	1,906.98
Office Supplies	321.81	2,194.02
Postage and Delivery	52.03	2,381.60
Printing and Reproduction	0.00	1,927.09
Total General Office	<u>643.83</u>	<u>8,409.69</u>
Liability Gen'l, Prof Insurance	1,240.75	9,926.00
Property Insurance Expense	161.09	1,288.72
Licenses and Permits	48.00	456.00
Linen	1,736.04	16,514.32
Medical Supplies Total		
Gas Medical	229.76	2,861.42
Implants	21,566.67	185,649.51
Instrument Expense	765.23	1,261.48
Medical Supplies	7,525.09	102,816.74
Pharmacy	3,696.26	32,775.18
Patient Nutrition	143.37	2,060.21
Total Medical Supplies Total	<u>33,926.38</u>	<u>327,424.54</u>
Other Expenses		
Bank Charges	42.15	268.15
Cleaning Supplies	0.00	1,584.40
Educational	0.00	1,739.00
Equipment Rental/Lease	453.43	3,797.24
Interest Expense	0.00	24.62

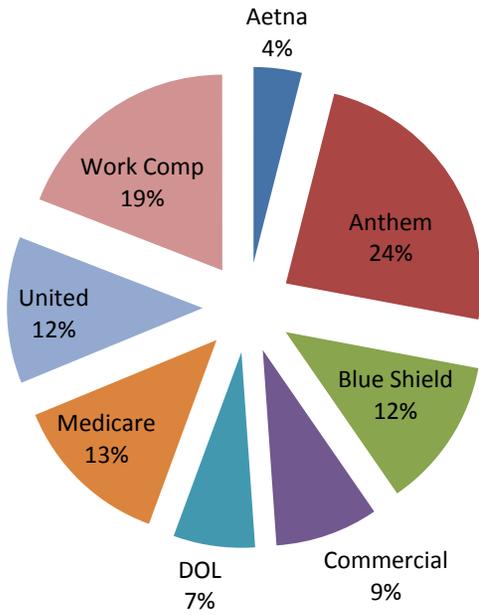
Truckee Surgery Center LLC
Profit & Loss YTD Comparison
August 2015

	<u>Aug 15</u>	<u>Jan - Aug 15</u>
Meals & Entertainment	95.73	516.39
Merchant Fees	128.75	1,176.59
Miscellaneous	0.00	980.88
Travel	0.00	75.66
Total Other Expenses	<u>720.06</u>	<u>10,162.93</u>
Payroll Expenses		
Health Insurance Total		
Vision	112.60	900.80
Dental	697.56	4,820.00
HSA	3,270.82	26,166.56
Health	5,467.96	43,899.56
Total Health Insurance Total	<u>9,548.94</u>	<u>75,786.92</u>
Employee Benefit	18.29	1,014.98
Payroll Taxes	3,407.07	31,855.21
Retirement Contribution	539.72	5,733.49
Service Fee	0.00	508.28
Wages	39,751.82	342,971.13
Work Comp	637.00	4,984.04
Payroll Expenses - Other	65.60	789.40
Total Payroll Expenses	<u>53,968.44</u>	<u>463,643.45</u>
Professional Fees		
Accounting	0.00	4,559.00
Consulting	0.00	5,510.00
Pension Fees	0.00	270.00
Transcription Services	268.01	2,769.23
Total Professional Fees	<u>268.01</u>	<u>13,108.23</u>
Rent & CAM	13,065.12	103,812.00
Repairs		
Building/Equipment Repairs	1,285.30	24,189.93
Instrument Refurbishing	721.59	11,265.31
Instrument Repairs	0.00	5,243.05
Maintenance-Preventative	2,549.40	25,689.56
Total Repairs	<u>4,556.29</u>	<u>66,387.85</u>
Taxes		
Property	2,022.90	17,416.62
State	566.66	4,533.28
Total Taxes	<u>2,589.56</u>	<u>21,949.90</u>
Utilities		

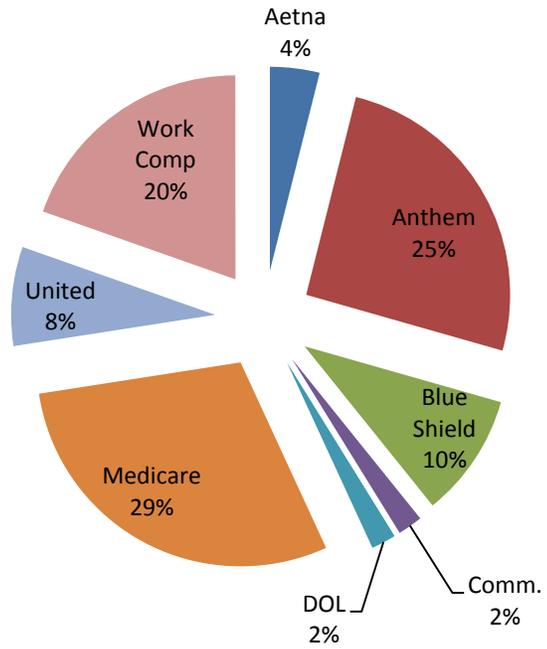
Truckee Surgery Center LLC
Profit & Loss YTD Comparison
August 2015

	<u>Aug 15</u>	<u>Jan - Aug 15</u>
Alarm Monitor	69.00	552.00
Cable	72.53	566.96
Gas and Electric	1,694.58	20,425.56
Medical Waste	74.00	745.00
Sewer	0.00	2,307.24
Telephone	498.29	3,918.46
Total Utilities	<u>2,408.40</u>	<u>28,515.22</u>
Depreciation Expense	3,405.14	27,241.12
Total Expense	<u>125,816.80</u>	<u>1,161,210.03</u>
Net Ordinary Income	15,777.99	92,487.19
Other Income/Expense		
Other Income		
Other Income	0.00	669.87
Total Other Income	<u>0.00</u>	<u>669.87</u>
Net Other Income	<u>0.00</u>	<u>669.87</u>
Net Income	<u><u>15,777.99</u></u>	<u><u>93,157.06</u></u>

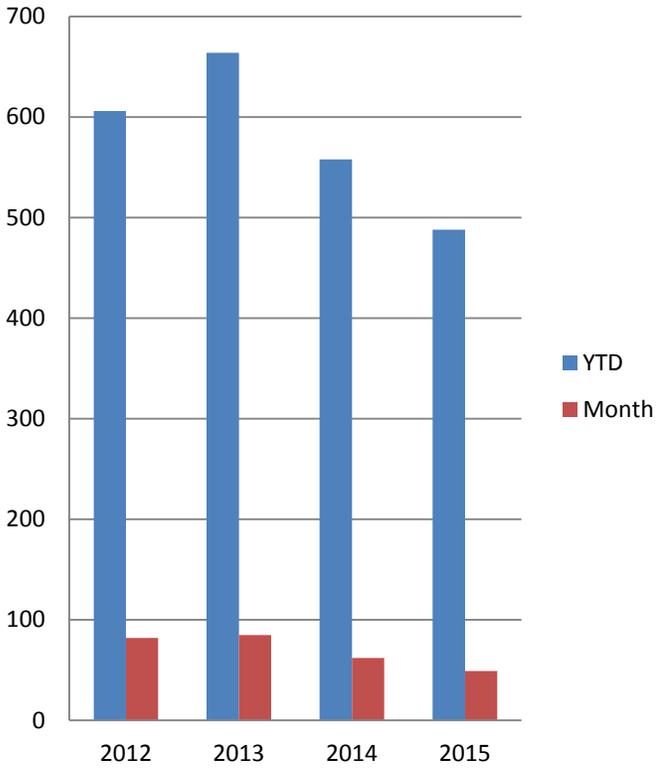
Expected Revenue by Payer



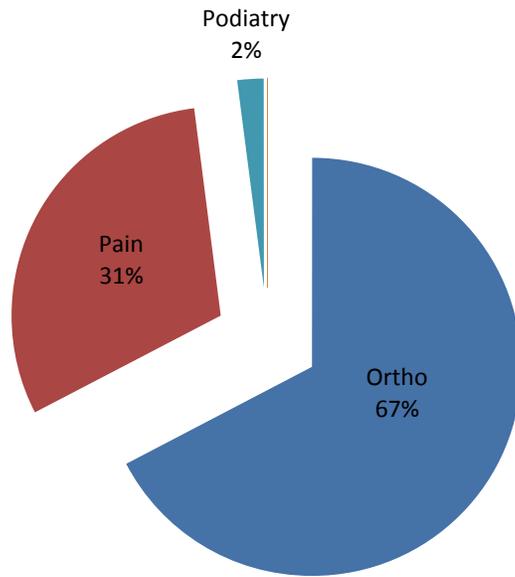
Cases by Payer



Case Volumes



Volume by Specialty



Truckee Surgery Center LLC Balance Sheet

As of September 30, 2015

	<u>Sep 30, 15</u>	<u>Aug 31, 15</u>
ASSETS		
Current Assets		
Checking/Savings		
Bank of the West	317,196.86	199,778.18
Petty Cash	97.65	97.65
Total Checking/Savings	<u>317,294.51</u>	<u>199,875.83</u>
Accounts Receivable		
Accounts Receivable		
Allowance for Doubtful Accounts	-36,674.83	-40,488.97
Accounts Receivable - Other	296,466.52	400,478.43
Total Accounts Receivable	<u>259,791.69</u>	<u>359,989.46</u>
Total Accounts Receivable	259,791.69	359,989.46
Other Current Assets		
Prepaid Expense		
Franchise Tax Prepaid	1,700.06	2,266.72
General Liability Insurance	2,481.51	3,722.26
HSA Contribution	6,054.22	4,766.72
Medical Supplies	449.54	524.45
Personal Property Taxes	2,270.65	3,027.55
Preventative Maint	2,268.75	3,025.00
Property Insurance	322.19	483.28
Worker's Comp	-329.00	308.00
Total Prepaid Expense	<u>15,217.92</u>	<u>18,123.98</u>
Total Other Current Assets	<u>15,217.92</u>	<u>18,123.98</u>
Total Current Assets	592,304.12	577,989.27
Fixed Assets		
Furniture & Fixtures	3,087.00	3,087.00
Instruments	24,241.87	24,241.87
Leasehold Improvements	853,418.00	853,418.00
Machinery & Equipment	84,919.12	84,919.12
Surgical & Medical Equipment	213,267.91	213,267.91
Accumulated Depreciation	-274,730.68	-271,325.54
Goodwill	3,914,333.00	3,914,333.00
Accumulated Amortization	-1,043,823.45	-1,043,823.45
Total Fixed Assets	<u>3,774,712.77</u>	<u>3,778,117.91</u>
Other Assets		
Rent Deposit	20,256.00	20,256.00
Total Other Assets	<u>20,256.00</u>	<u>20,256.00</u>

Truckee Surgery Center LLC Balance Sheet

As of September 30, 2015

	<u>Sep 30, 15</u>	<u>Aug 31, 15</u>
TOTAL ASSETS	<u>4,387,272.89</u>	<u>4,376,363.18</u>
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
Accounts Payable	50,711.83	33,242.35
Total Accounts Payable	<u>50,711.83</u>	<u>33,242.35</u>
Other Current Liabilities		
Billing Fee Due	3,428.42	7,541.98
Compensated Absenses	32,485.01	28,942.56
Payroll Liabilities	361.32	340.66
Property Taxes Payable	0.00	0.00
Total Other Current Liabilities	<u>36,274.75</u>	<u>36,825.20</u>
Total Current Liabilities	<u>86,986.58</u>	<u>36,825.20</u>
Total Liabilities	86,986.58	36,825.20
Equity		
Tahoe Forest Hospital		
Tahoe Forest Hospital Equity	3,835,590.19	3,835,590.19
Distributions TFH	-35,700.00	-35,700.00
Total Tahoe Forest Hospital	<u>3,799,890.19</u>	<u>3,799,890.19</u>
Truckee Surgery Center Inc		
Truckee Surgery Cntr Inc Equity	670,611.55	670,611.55
Distributions TSC Inc	-34,300.00	-34,300.00
Total Truckee Surgery Center Inc	<u>636,311.55</u>	<u>636,311.55</u>
Retained Earnings	-223,062.17	-223,062.17
Net Income	87,146.74	93,157.06
Total Equity	<u>4,300,286.31</u>	<u>4,306,296.63</u>
TOTAL LIABILITIES & EQUITY	<u>4,387,272.89</u>	<u>4,343,121.83</u>

Truckee Surgery Center LLC
Profit & Loss YTD Comparison
September 2015

	<u>Sep 15</u>	<u>Jan - Sep 15</u>
Ordinary Income/Expense		
Income		
Patient Revenue		
Private Pay	0.00	6,092.00
Medbridge	131,140.23	1,386,858.97
Medical Record Copy Fee	37.63	241.59
Total Patient Revenue	<u>131,177.86</u>	<u>1,393,192.56</u>
Refunds		
Patient Refund	-158.86	-8,476.34
Total Refunds	<u>-158.86</u>	<u>-8,476.34</u>
Total Income	<u>131,019.00</u>	<u>1,384,716.22</u>
Gross Profit	131,019.00	1,384,716.22
Expense		
Billing Service	6,549.07	68,919.13
General Office		
Dues and Subscriptions	49.90	1,956.88
Office Supplies	123.92	2,317.94
Postage and Delivery	125.35	2,506.95
Printing and Reproduction	0.00	1,927.09
Total General Office	<u>299.17</u>	<u>8,708.86</u>
Liability Gen'l, Prof Insurance	1,240.75	11,166.75
Property Insurance Expense	161.09	1,449.81
Licenses and Permits	1,348.00	1,804.00
Linen	2,000.00	18,514.32
Medical Supplies Total		
Gas Medical	570.95	3,432.37
Implants	19,959.33	205,608.84
Instrument Expense	458.22	1,719.70
Medical Supplies	6,953.10	109,769.84
Pharmacy	2,606.83	35,382.01
Patient Nutrition	188.42	2,248.63
Total Medical Supplies Total	<u>30,736.85</u>	<u>358,161.39</u>
Other Expenses		
Bank Charges	53.40	321.55
Cleaning Supplies	367.44	1,951.84
Educational	0.00	1,739.00
Equipment Rental/Lease	624.24	4,421.48
Interest Expense	0.00	24.62

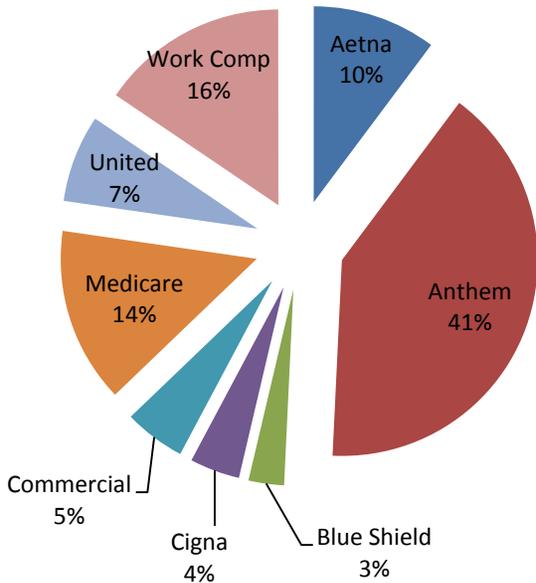
Truckee Surgery Center LLC
Profit & Loss YTD Comparison
September 2015

	<u>Sep 15</u>	<u>Jan - Sep 15</u>
Meals & Entertainment	0.00	516.39
Merchant Fees	123.75	1,300.34
Miscellaneous	159.26	1,140.14
Travel	0.00	75.66
Total Other Expenses	<u>1,328.09</u>	<u>11,491.02</u>
Payroll Expenses		
Health Insurance Total		
Vision	112.60	1,013.40
Dental	643.24	5,463.24
HSA	3,270.82	29,437.38
Health	5,627.37	49,526.93
Total Health Insurance Total	<u>9,654.03</u>	<u>85,440.95</u>
Employee Benefit	161.04	1,176.02
Payroll Taxes	3,277.39	35,132.60
Retirement Contribution	523.57	6,257.06
Service Fee	0.00	508.28
Wages	45,254.66	388,225.79
Work Comp	637.00	5,621.04
Payroll Expenses - Other	64.75	854.15
Total Payroll Expenses	<u>59,572.44</u>	<u>523,215.89</u>
Professional Fees		
Accounting	0.00	4,559.00
Consulting	1,400.00	6,910.00
Pension Fees	0.00	270.00
Transcription Services	325.36	3,094.59
Total Professional Fees	<u>1,725.36</u>	<u>14,833.59</u>
Rent & CAM	13,065.12	116,877.12
Repairs		
Building/Equipment Repairs	4,116.19	28,306.12
Instrument Refurbishing	1,245.34	12,510.65
Instrument Repairs	0.00	5,243.05
Maintenance-Preventative	4,890.25	30,579.81
Total Repairs	<u>10,251.78</u>	<u>76,639.63</u>
Taxes		
Property	2,022.90	19,439.52
State	566.66	5,099.94
Total Taxes	<u>2,589.56</u>	<u>24,539.46</u>
Utilities		

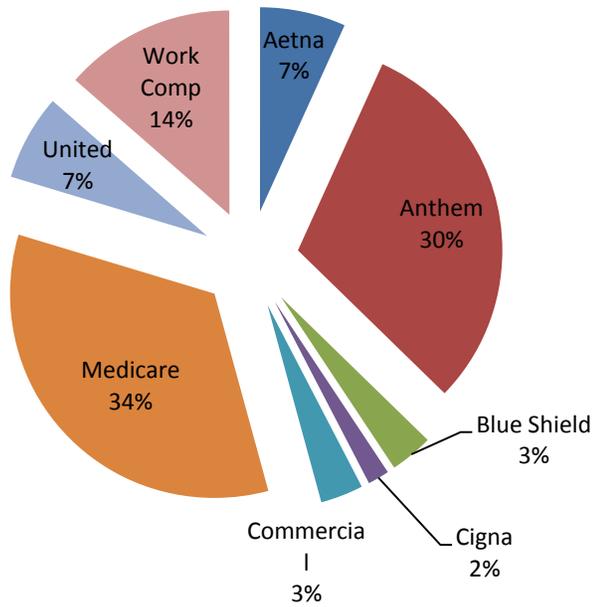
Truckee Surgery Center LLC
Profit & Loss YTD Comparison
September 2015

	<u>Sep 15</u>	<u>Jan - Sep 15</u>
Alarm Monitor	69.00	621.00
Cable	72.53	639.49
Gas and Electric	2,041.71	22,467.27
Medical Waste	74.00	819.00
Sewer	0.00	2,307.24
Telephone	499.66	4,418.12
Total Utilities	<u>2,756.90</u>	<u>31,272.12</u>
Depreciation Expense	3,405.14	30,646.26
Total Expense	<u>137,029.32</u>	<u>1,298,239.35</u>
Net Ordinary Income	-6,010.32	86,476.87
Other Income/Expense		
Other Income		
Other Income	0.00	669.87
Total Other Income	<u>0.00</u>	<u>669.87</u>
Net Other Income	<u>0.00</u>	<u>669.87</u>
Net Income	<u><u>-6,010.32</u></u>	<u><u>87,146.74</u></u>

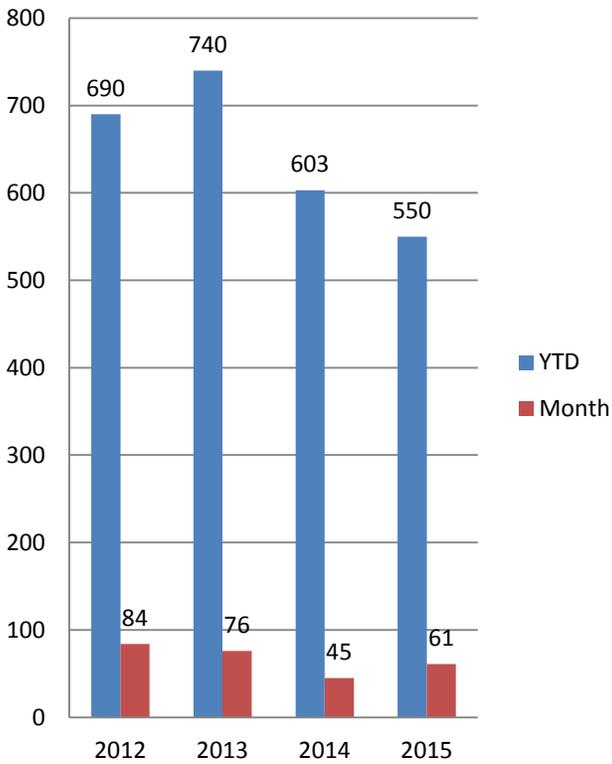
Expected Revenue by Payer



Cases by Payer



Case Volumes



Volume by Specialty

