



TAHOE FOREST HOSPITAL DISTRICT

2020-10-22 Special Meeting of the Board of Directors

Thursday, October 22, 2020 at 2:00 p.m.

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, the Special Meeting of the Tahoe Forest Hospital District Board of Directors for October 22, 2020 will be conducted telephonically through Zoom.

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

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

If you would like to speak on an agenda item, you can access the meeting remotely: Please use this web link: <https://tfhd.zoom.us/j/97213699272>

If you prefer to use your phone, you may call in using the numbers listed below: (346) 248 7799 or (301) 78592, Meeting ID: 972 1369 9272



Meeting Book - 2020-10-22 Special Meeting of the Board of Directors

Budget Presentation

AGENDA

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ITEMS 1-3: See Agenda

4. ITEMS FOR BOARD ACTION

4.1. FY21 Budget & 4.2. FY22-24 Capital Plan

FY2021 Budget & Capital Plan - Page 4

5. ADJOURN



SPECIAL MEETING OF THE BOARD OF DIRECTORS

AGENDA

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Or join by phone:

If you prefer to use your phone, you may call in using the numbers listed below: (346) 248 7799 or (301) 715 8592, Meeting ID: 972 1369 9272

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 2021 Budget** ♦ATTACHMENT
Board of Directors will review and consider approval of the Fiscal Year 2021 Budget.
 - 4.2. **TFHD 3 Year Capital Plan – FY2022-2024** ♦ATTACHMENT
Board of Directors will review and consider approval of the FY2022-2024 Capital Plan.
5. **ADJOURN**

The next regularly scheduled meeting of the Board of Directors of Tahoe Forest Hospital District is October 22, 2020 at Tahoe Forest Hospital, 10121 Pine Avenue, Truckee, CA, 96161. A copy of the board meeting agenda is posted on the District's web site (www.tfhd.com) at least 72 hours prior to the meeting or 24 hours prior to a Special Board Meeting.

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

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

**Tahoe Forest Hospital District
Operating & Capital Budget, and Ratio Analysis & Financial Forecasts
Fiscal Year 2021**

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Operating & Capital Budget, and Ratio Analysis & Financial Forecasts
Fiscal Year 2021**

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**Tahoe Forest Hospital District
Operating and Capital Budget, and Financial Forecasts
Fiscal Year 2020-2021**

Executive Summary

THE FY 2021 OPERATING AND CAPITAL BUDGET IS DIRECTLY LINKED TO OUR NEW 3 YEAR STRATEGIC PLAN APPROVED BY THE BOARD IN SEPTEMBER OF 2018 WITH BUDGET INCLUSION IN FY21 AND IN OUR 10 YEAR FINANCIAL FORECAST.

As your health system CEO, I am, again, very pleased to report on the extremely rare, superb performance of this health system to date and forecasted for FY 21. This is nothing short of amazing and only happens via very strong involvement, support and forward looking policy action by this Board of Directors and by superb ever-improving hard work from a great team who truly strives every day to live our Mission and to reach out and actually grab our Vision!

This team has accomplished a lot in the last fiscal year even with the unprecedented impacts of the lingering COVID 19 pandemic. Many of these accomplishments are now featured our website, www.tfhd.com for 2020 Annual Accomplishments.

This health system in on pace as this is being written in early October of 2020, to double its Net Assets or Net Worth from the period of June 30, 2015 to June 30, 2021. So in a period of just 6 years, this team including governance has completed what took 66 years before to complete! My deepest congratulations to all! This achievement is for our community! It's not about us, but is about our health system having the new and improved vitality to take on new and larger challenges to meet the ever changing and ever increasing unmet healthcare needs of residents in our region!

Our patients always come first! They are center to all that we do as a team and quality must also always be our top priority!

We have seen the Net Worth (Equity) of this Health System grow from \$99 million after 66 years of service at June 30, 2015 to almost \$200 million just six years later at June 30, 2021.

We have seen provider office visits grow from approximately 47,000 visits in FY 15 to over 84,000 visits in FY 20. We expect further strong growth in provider office visits in FY 21. We have also observed our percentage of outpatient gross revenues as a percent of total revenues grow from approximately 66% in FY 15 to over 78% at the end of FY 21. The powerful growth trend of higher outpatient revenues as a percent of total patient revenue is a critical improvement strategy for all "forward looking" health systems in America.

We have really focused over the last 5 years on the critical unmet healthcare needs of our full time residents. We believe this focus has been the 90% driver for major growth in excess of 75% in the health system over this 5+-year period.

The health system should experience modest inpatient census growth in future years with the major growth occurring in the outpatient areas of the health system.

In the service strategy area, we have many strategies under way to make sure we are properly aligning all proactive and reactive clinical programs for highest quality, great patient experience, and great efficiency.

Our important strategies, once fully implemented, will allow for a very stable clinical and business model for this healthcare system, even if any major regulatory or market force changes occur.

We now have 3 Rural Health Clinics operating in this health system when we had none just a few years ago. This business feature will have profound positive impacts over many years into our future. We need to grow one site a lot more and we need to add a 4th Rural Health Clinic soon in Truckee and we are looking at 1 or 2 other sites to achieve this change in as well in future years.

In addition, our team continues to be very focused on obtaining a Level III Trauma status hopefully within 12 months. This certification will formally recognize the great skills of this team and it will improve applicable volumes and revenues as well.

The budget presentation for FY 20 in June of last year contained a critical 10-year Balance Sheet and Income Statement forecast. This FY 20 ten-year forecast is proposed to be our baseline performance target to beat on a cumulative basis as each new fiscal year is completed and as each new fiscal year budget is presented to the Board. Watch for notations along the bottom of the new 10-year forecast as to where we are now as compared to that previous 10-year forecast.

We continue to believe the rewards and challenges will be significant over the next 10 years for most health systems. We do however strongly believe the rewards will far out way the challenges that lie ahead as 2020 really started an accelerated change decade for healthcare all across America.

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 21 Operating Budget.

Our FY 21 Operating Budget Summary:

Gross Patient Revenue	\$ 417,471,729
Net Patient Revenue	212,320,830
Other Operating Revenue	12,440,493
Wellness Neighborhood Property Tax Revenue	1,385,432
Operating Expenses	(207,330,440)
EBIDA	\$ 18,816,315
Property Taxes - All	12,287,633
Depreciation	(13,871,076)
Interest Income - All	837,414
Interest Expense - All	(4,754,640)
Other Non-Operating Revenue/(Expense)	(547,479)
Net Income	<u>\$ 12,768,167</u>

EBIDA (on Gross Revenue)	4.5%
Return on Equity	7.0%
Days Cash on Hand	224

Standard & Poor's Ratio Calculations:

EBIDA Margin	13.2%
Operating EBIDA Margin	13.0%
Operating Margin	5.2%
Excess Margin	5.4%
Days Cash on Hand	220

Summary:

The Fiscal Year 2021 Budget has been carefully constructed to allow support for the Strategic Goals for FY 21, to continue to build towards ever improving quality, patient satisfaction, strong financial performance and sustainability, and to carefully balance our cash reserves and investment in our capital structure.

Respectfully submitted:



Harry Weis
President & Chief Executive Officer



Crystal Betts
Chief Financial Officer



TAHOE FOREST HEALTH SYSTEM

Origination Date:	08/1985
Last Approved:	10/2018
Last Revised:	10/2018
Next Review:	10/2021
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 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 CEO shall in turn endeavor, consistent with the 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 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 CEO shall, consistent with the 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 CEO will direct the allocation of monies in excess of 30 days forecasted cash to Board designated funds or transfer sufficient monies from Board designated funds into Maintenance and Operations Fund so that a minimum of 30 days working capital is maintained for the upcoming quarter. Fund transfers into Maintenance and Operations Fund from other funds to cover the minimum 30 days working capital will be in the following priority:

1. Cash Reserve Fund
2. Projects Fund

D. BOARD DESIGNATED FUNDS

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

1. Other Entity Funds:
Funds held for other entities such as Medical Staff and Auxiliary. Interest income accrues to the specific fund.
2. Projects Fund:
Board of Directors approved and designated projects. Fund to include, among others Building Funds and Capital Equipment Funds. Interest income will accrue to the Maintenance and Operations Fund.

E. CASH RESERVE FUND

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

F. RESTRICTED FUNDS

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

G. DONATIONS

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

All revision dates:

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

Attachments

No Attachments

Approval Signatures

Step Description	Approver	Date
	Harry Weis: CEO	10/2018
	Martina Rochefort: Clerk of the Board	10/2018

COPY

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 Pre-Audit FY 2020 and Budget FY 2021 for Tahoe Forest Hospital District and Incline Village Community Hospital. In addition, we have included FY 2021 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 2021 for Tahoe Forest Hospital District:

• Gross Revenue	\$417,471,729
• Deductions from Revenue	(205,150,899)
• Other Operating Revenue	12,440,493
• Wellness Neighborhood Revenue	1,385,432
• Total Operating Revenue	226,146,755
• Operating Expenses	(207,330,440)
• EBIDA	18,816,315
• Non-Operating Expense	(18,335,781)
• Property Tax Revenue	12,287,633
• Net Income/(Loss)	12,768,167
• Return on Equity	7.00%
• Return on Gross Revenue EBIDA	4.50%

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

Deductions from Revenue was developed by breaking the gross revenue down by entity, and by payor, and then applying the relevant contractual allowance percentage to the gross revenue. Deductions from Revenue also include a component for Charity Care, which is budgeted at 3.1% overall and Bad Debt, which is budgeted at 2.4% 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 a decrease in FY 2021 when compared to Pre-Audit FY 2020, related to decreases in reduced Retail operations to meet social distancing requirements, Rebates & Refunds, and funding from the Medi-Cal PRIME program.

Salaries, Wages and Benefits reflect increases per the methodology outlined in the contracts with the employee associations. The percentage increase for FY 2021 is 3%, inclusive of exempt and non-represented employees. Salaries and Wages for FY 2021 also include a component of physicians who have joined the employment model. The FTE increase related to the physician employment model is 19.21 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.

Tahoe Forest Hospital District Statement of Revenue and Expense

Management has developed an FTE plan to accommodate anticipated growth in targeted areas. When comparing the 2021 FTE Budget to the 2020 FTE Budget (exclusive of the physician FTEs), a 62.05 FTE increase is reflected and an increase of 18.09 FTEs when compared to Pre-Audit FY 2020. The increase in budgeted FY 2021 FTEs as compared to the Pre-Audit FY 2020 FTEs is a result of growth in our Patient Financial Services and Access Center to accommodate increased patient volumes, expansion of the Behavioral Health programs, expansion of specialty services in our Clinics, and additional staffing needs for Materials Management, Revenue Cycle, Project Management, Accounting, Medical Records, and Community Case Management.

Workers Compensation is being budgeted to reflect an increase in FY 2021 when compared to Pre-Audit FY 2020, which is due to the increase to our budgeted FTEs for FY 2021 and physicians joining the employment model. Pre-Audit FY 2020 came in below FY 2020 budget and FY 2019 actual due to the timing of physicians joining the employment model.

Health Insurance is being budgeted to reflect a 20.3% increase. The increase in health insurance takes into account the budgeted growth in FY 2021 FTE's, including the physician element, and historical increases we are witnessing to our Health Insurance IBNR (Incurred but not Reported) claims liability on the Balance Sheet.

Professional Fees reflect a decrease of 17.1% when compared to Pre-Audit FY 2020. This is primarily related to the shift from contracted Physician fees to an employment based structure in FY 2021.

Supplies reflect an 8.6% increase when compared to Pre-Audit FY 2020. We applied an inflation factor of 3.5% to 4.7% for medical supplies, pharmaceutical supplies, food/dietary supplies and non-medical/office supplies along with factoring in increased supply usage due to program enhancements, COVID-19, as well as cost savings through programs like 340B for pharmaceutical supplies.

Purchased Services reflect an 8.4% increase compared to Pre-Audit FY 2020. Purchased services are comprised of maintenance/repair agreements, linen services, outsourced lab services, coding and billing services, and snow removal. The increase reflected in Budget FY 2021 also accounts for additional services needed to support clinical program expansion, outsourced laboratory testing arising from COVID-19, increased services required by Information Technology and Communications to maintain software and network infrastructure, billing services for the Skilled Nursing Facility & Home Health/Hospice programs, and fees to assist with lowering our accounts receivable to industry standards.

Other Expenses reflects a net 19.0% increase compared to Pre-Audit FY 2020. This is comprised of increases in Utilities, Insurance including Physician professional liability in FY 2021, Outside Training & Travel, Building Rentals, Dues & Subscriptions, Marketing, Recruitment expenses, and expense advancements for Program Investments and Foundations. Highlights of these changes are listed below:

1. Utilities are up \$182,000 due to an anticipated 3.5% rise in inflation coupled with facility expansion and acquisitions to accommodate program growth.

Tahoe Forest Hospital District Statement of Revenue and Expense

2. Insurance costs up \$248,000 in the areas of Risk, D&O, Comprehensive Liability, and Crime/Cyber.
3. An increase of \$247,000 in Outside Training & Travel related to regulatory and compliance seminars and employee educational assistance.
4. Building Rental increases of \$502,000 for Employee/Locums housing, Tahoe City Respiratory Illness Clinic space expansion, Primary Care/Urgent Care clinic spaces, and additional space requirements to support program expansion.
5. Dues & Subscription increases of \$59,000 for involvement with California hospital councils for legislative representation and Multi-Specialty Clinic physician dues.
6. Marketing increases of \$223,000 to communicate program expansion, digital programming, community sponsorships and events, and website maintenance.
7. Recruitment increases of \$63,000 for key physician positions.
8. TIRHR and Foundation Event expense advancements of \$141,000.

District and County Taxes have increased \$405,000 from Pre-Audit FY 2020. We are anticipating the FY 2021 budget to be \$8.6 million based on information received from the counties and projected FY 2020 revenues. 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 2021 is expected to decline below Pre-Audit FY 2020 based on the continuing decline in LAIF interest rates and decreases in cash levels due to repayment of the Medicare Accelerated Payments advanced in FY 2020. In FY 2020, LAIF rates ranged from 2.030% to 1.080% and in FY 2021 have reduced to 0.650%.

Donations from the TFHS Foundation are expected to net \$606,000, generated from the following events/campaigns: \$192,000 from Best of Tahoe Chefs to support Cancer Center programs, \$39,000 to support Home Health/Hospice, \$243,000 to support the Wellness Neighborhood and Community Health which includes a component of Behavioral Health, \$106,000 to support medical equipment needs and \$26,000 from various campaigns and donation drives. IVCH Foundation is expected to contribute \$447,000 for the Emergency Department, Community Wellness, Medical Equipment needs, and support for the Health Clinic in FY 2021.

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.

Depreciation has been budgeted higher than Pre-Audit FY 2020 due to anticipated capital additions and investments and completed construction projects starting their depreciable life.

Interest Expense has been decreased 5.9% compared to Pre-Audit FY 2020. This is a result of interest expense on debt decreasing with the maturity of loans, property acquisition agreements, and the Municipal lease.

**TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2015, 2016, 2017, 2018, 2019, BUDGET 2020, PRE-AUDIT 2020, and BUDGET 2021**

	AUDITED FYE 6/30/15	AUDITED FYE 6/30/16	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	BUDGET FYE 6/30/20	PRE-AUDIT FYE 6/30/20	BUDGET FYE 6/30/21	VARIANCE \$	VARIANCE %
OPERATING REVENUE										
Total Gross Revenue	\$ 206,838,355	\$ 220,367,068	\$ 252,487,430	\$ 288,736,366	\$ 358,355,251	\$ 372,785,233	\$ 378,688,373	\$ 417,471,729	\$ 38,783,356	10.2%
Gross Revenues - Inpatient	20,501,947	20,585,535	23,458,129	27,486,491	35,823,807	30,292,942	34,783,399	30,309,787	(4,473,612)	-12.9%
Daily Hospital Service	48,541,196	43,065,440	48,242,736	45,510,889	59,157,733	67,060,780	53,268,416	60,517,140	7,248,724	13.6%
Ancillary Service - Inpatient	69,043,143	63,650,975	71,700,865	72,987,380	94,981,540	97,353,722	88,051,816	90,826,927	2,775,111	3.2%
Total Gross Revenue - Inpatient	137,795,212	156,716,093	180,786,565	195,738,986	263,373,711	275,431,511	290,636,557	326,644,802	36,008,245	12.4%
Gross Revenue - Outpatient	137,795,212	156,716,093	180,786,565	195,738,986	263,373,711	275,431,511	290,636,557	326,644,802	36,008,245	12.4%
Total Gross Revenue - Outpatient	137,795,212	156,716,093	180,786,565	195,738,986	263,373,711	275,431,511	290,636,557	326,644,802	36,008,245	12.4%
Deductions from Revenue:										
Contractual Allowances	79,499,338	88,901,556	102,525,813	115,272,267	160,654,490	166,550,606	163,817,927	182,422,599	18,604,772	11.4%
Charity Care	6,372,980	7,497,197	7,903,223	8,810,417	13,478,925	13,379,124	15,292,435	12,824,036	(2,468,399)	-16.1%
Bad Debt	3,321,783	(5,165,633)	(1,460,537)	1,667,850	2,515,465	6,546,752	6,757,114	9,904,264	3,147,150	-46.6%
Prior Period Settlements	(1,310,360)	(5,911,179)	(4,777,099)	(5,750,904)	(7,173,354)	-	-	-	-	#DIV/0!
Total Deductions from Revenue	87,883,741	89,971,941	104,191,400	119,959,630	169,475,626	186,476,482	183,732,678	205,150,899	21,418,221	11.7%
Other Operating Revenue	7,608,921	8,393,899	9,326,948	10,379,346	11,595,967	11,631,085	12,987,963	12,440,493	(547,470)	-4.2%
Wellness Neighborhood-RPT, Grants, Donations	838,496	723,104	745,897	830,018	1,176,626	1,261,539	1,110,367	1,385,432	275,065	24.8%
TOTAL OPERATING REVENUE	127,402,031	139,512,130	158,368,875	159,946,100	201,652,318	199,201,375	209,054,024	226,146,755	17,092,731	8.2%
OPERATING EXPENSES										
Salaries, Wages & Benefits	54,722,752	59,824,144	67,779,743	73,529,335	86,084,977	95,565,312	98,798,379	109,917,756	11,119,377	11.3%
Benefits Workers Compensation	10,365	1,300,888	1,243,957	832,275	1,250,872	897,260	710,774	1,190,041	479,267	67.4%
Benefits Medical Insurance	9,070,486	7,653,015	7,012,379	6,818,064	10,974,194	14,124,684	12,532,413	15,080,386	2,947,973	20.3%
Professional Fees	21,056,005	19,689,991	22,626,576	24,273,706	27,640,035	19,903,830	19,847,900	16,451,311	(3,396,489)	-17.1%
Supplies	17,160,233	17,853,896	19,429,823	21,411,305	25,235,043	26,835,577	28,787,148	31,268,117	2,480,969	8.6%
Purchased Services	11,213,964	11,038,956	12,997,855	14,593,477	16,752,251	19,207,458	20,644,309	22,380,200	1,735,891	8.4%
Other	6,977,786	6,022,154	7,220,539	8,590,649	8,404,785	10,554,334	9,280,737	11,042,629	1,761,892	19.0%
TOTAL OPERATING EXPENSE	120,211,591	123,383,043	138,310,872	150,048,811	176,342,157	187,128,455	190,801,560	207,330,440	16,728,880	8.8%
NET OPERATING REV(EXP) EBIDA	\$ 7,190,440	\$ 16,129,087	\$ 20,058,003	\$ 9,897,289	\$ 25,310,161	\$ 12,072,920	\$ 18,452,465	\$ 18,816,315	\$ 363,850	2.0%
NON-OPERATING REVENUE										
District and County Taxes	4,642,110	4,738,556	6,569,234	6,207,204	6,372,055	6,053,461	6,874,453	7,279,414	404,961	5.9%
District and County Taxes - GO Bond	4,829,411	4,714,688	5,561,486	3,869,465	5,220,232	4,955,033	5,220,126	5,008,219	(211,907)	-4.1%
Interest Income - GO Bond	281,155	381,037	620,873	982,275	1,775,147	1,925,280	1,805,664	837,414	(968,250)	-53.6%
Interest Income - GO Bond	35,867	18,168	363	730,166	947,580	1,057,862	1,321,056	1,052,517	(268,539)	-20.3%
Donations	648,045	1,083,943	785,614	363	-	-	(1,592,144)	(1,599,996)	(7,852)	0.5%
Gain/(Loss) on Joint Venture	(136,300)	(280,874)	-	10,844	(519,415)	-	7,546	(1,599,996)	(7,546)	-100.0%
Gain/(Loss) on Sale of Equip/Property	-	10,000	-	10,844	(519,415)	-	7,546	(1,599,996)	(7,546)	-100.0%
COVID-19 Emergency Funds	(10,099,035)	-	(10,897,238)	(11,308,706)	(13,546,193)	(13,855,386)	(13,364,758)	(13,871,076)	(506,318)	3.8%
Depreciation	(1,673,405)	(1,407,442)	(1,260,265)	(1,170,566)	(1,316,891)	(1,395,943)	(1,435,641)	(1,351,421)	84,220	-5.9%
Interest Expense	(3,585,511)	(2,653,074)	(2,719,610)	(3,849,719)	(3,814,108)	(3,625,033)	(3,620,802)	(3,403,219)	217,583	-6.0%
Interest Expense - GO Bond	(5,057,843)	(4,000,074)	(4,339,544)	(4,529,113)	(4,881,593)	(4,884,126)	(4,736,927)	(6,048,148)	(14,785,075)	-169.2%
TOTAL NON-OPERATING REVENUE	2,132,797	12,129,013	18,718,459	5,368,176	20,428,568	7,188,794	27,189,392	12,768,167	(14,421,225)	-53.0%
EXCESS REVENUE(EXPENSE)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2015, 2016, 2017, 2018, 2019, BUDGET 2020, PRE-AUDIT 2020, and BUDGET 2021

	AUDITED FYE 6/30/15	AUDITED FYE 6/30/16	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	BUDGET FYE 6/30/20	PRE-AUDIT FYE 6/30/20	BUDGET FYE 6/30/21	VARIANCE %
RETURN ON GROSS REVENUE EBIDA	3.5%	7.3%	7.9%	3.7%	7.1%	3.2%	4.9%	4.5%	-0.4%
RETURN ON EQUITY	2.2%	12.1%	16.8%	4.1%	15.1%	4.6%	17.4%	7.0%	-10.5%
RETURN ON EQUITY (excluding donations)	1.5%	11.0%	16.1%	3.6%	14.4%	3.9%	16.6%	6.4%	-10.2%
INPATIENT REV AS A % OF GROSS REV	33.4%	28.9%	28.4%	27.2%	26.5%	26.1%	23.3%	21.8%	
OUTPATIENT REV AS A % OF GROSS REV	66.6%	71.1%	71.6%	72.8%	73.5%	73.9%	76.7%	78.2%	
CONTRACTUAL ADJ AS A % OF GROSS REV	38.4%	40.3%	40.6%	42.9%	44.8%	44.7%	43.3%	43.7%	
CHARITY CARE AS A % OF GROSS REV	3.1%	3.4%	3.1%	3.3%	3.8%	3.6%	4.0%	3.1%	
BAD DEBT AS A % OF GROSS REV	1.6%	-0.2%	-0.6%	0.6%	0.7%	1.8%	1.8%	2.4%	
SALARIES, WAGES & BEN AS A % OF NET REV	43.0%	42.9%	42.8%	46.0%	42.7%	48.0%	47.3%	48.6%	
WORKERS COMP AS A % OF NET REV	0.0%	0.9%	0.8%	0.5%	0.6%	0.5%	0.3%	0.5%	
MEDICAL INSURANCE AS A % OF NET REV	7.1%	5.5%	4.4%	4.3%	5.4%	7.1%	6.0%	6.7%	
PROFESSIONAL FEES AS A % OF NET REV	16.5%	14.1%	14.3%	15.2%	13.7%	10.0%	9.5%	7.3%	
SUPPLIES AS A % OF NET REV	13.5%	12.8%	12.3%	13.4%	12.5%	13.5%	13.8%	13.8%	
PURCHASED SVCS AS A % OF NET REV	8.8%	7.9%	8.2%	9.1%	8.3%	9.6%	9.9%	9.9%	
OTHER AS A % OF NET REV	5.5%	4.3%	4.6%	5.4%	4.2%	5.3%	4.4%	4.9%	

INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2015, 2016, 2017, 2018, 2019, BUDGET 2020, PRE-AUDIT 2020 and BUDGET 2021

	AUDITED FYE 6/30/15	AUDITED FYE 6/30/16	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	BUDGET FYE 6/30/20	PRE-AUDIT FYE 6/30/20	BUDGET FYE 6/30/21	VARIANCE \$	VARIANCE %
OPERATING REVENUE										
Total Gross Revenue	\$ 14,797,824	\$ 17,295,773	\$ 18,325,851	\$ 18,324,368	\$ 23,964,802	\$ 27,272,407	\$ 23,239,753	\$ 26,248,185	\$ 3,008,432	12.9%
Gross Revenues - Inpatient										
Daily Hospital Service	33,538	45,711	32,328	101,764	73,173	113,150	16,423	68,155	51,732	315.0%
Ancillary Service - Inpatient	55,135	60,334	44,416	99,003	54,812	80,437	18,864	54,051	35,188	186.5%
Total Gross Revenue - Inpatient	88,673	106,045	76,744	200,767	127,985	193,587	35,287	122,206	86,920	246.3%
Gross Revenue - Outpatient	14,709,151	17,189,727	18,249,107	18,123,601	23,836,817	27,078,820	23,204,466	26,125,979	2,921,513	12.6%
Total Gross Revenue - Outpatient	14,709,151	17,189,727	18,249,107	18,123,601	23,836,817	27,078,820	23,204,466	26,125,979	2,921,513	12.6%
Deductions from Revenue:										
Contractual Allowances	4,106,515	5,695,586	6,338,572	7,347,788	8,650,889	11,004,094	9,978,949	10,324,829	345,880	3.5%
Charity Care	479,403	645,978	667,852	699,870	1,075,385	1,276,740	1,284,244	1,049,927	(234,317)	-18.2%
Bad Debt	1,088,696	643,402	720,886	660,985	1,126,439	1,276,740	1,175,241	1,049,927	(125,314)	-10.7%
Prior Period Settlements	(100,552)	(199,758)	39,034	(268,723)	55,089	-	(227,656)	-	227,656	-100.0%
Total Deductions from Revenue	5,574,062	6,785,207	7,766,343	8,439,920	10,907,802	13,557,574	12,210,778	12,424,683	213,905	1.8%
Other Operating Revenue	858,988	978,564	936,841	998,565	1,122,082	1,105,623	1,171,316	1,124,134	(47,182)	-4.0%
TOTAL OPERATING REVENUE	10,082,750	11,489,130	11,496,349	10,883,013	14,179,082	14,820,456	12,200,291	14,947,636	2,747,345	22.5%
OPERATING EXPENSES										
Salaries, Wages & Benefits	3,916,263	4,112,980	4,728,890	4,617,454	5,276,015	5,871,887	5,903,324	6,633,404	730,080	12.4%
Benefits Workers Compensation	(7,587)	26,172	23,991	41,812	74,401	51,636	48,153	73,282	25,129	52.2%
Benefits Medical Insurance	611,273	489,814	448,503	423,875	646,388	808,692	710,972	868,010	157,038	22.1%
Professional Fees	2,502,507	2,791,298	2,844,083	2,939,704	3,334,374	2,974,631	2,855,022	2,746,049	(108,973)	-3.8%
Supplies	611,481	921,388	754,001	522,548	650,448	714,608	652,247	713,203	60,956	9.3%
Purchased Services	499,880	509,480	594,519	502,075	580,256	672,826	796,905	753,882	(45,023)	-5.6%
Other	597,960	681,616	861,169	784,607	861,365	939,074	869,914	986,093	116,179	13.4%
TOTAL OPERATING EXPENSE	8,731,777	9,532,747	10,065,157	9,832,075	11,423,247	12,033,354	11,838,537	12,773,923	935,386	7.9%
NET OPERATING REV(EXP) EBIDA	\$ 1,350,973	\$ 1,956,383	\$ 1,441,192	\$ 1,050,938	\$ 2,755,835	\$ 2,787,102	\$ 361,754	\$ 2,173,713	\$ 1,811,959	500.9%
NON-OPERATING REVENUE										
Donations	22,091	599,902	396,399	447,800	209,347	496,003	609,998	447,000	(162,998)	-26.7%
COVID-19 Emergency Funds	-	-	-	-	-	(780,514)	(772,111)	-	(3,693,119)	-100.0%
Depreciation	(652,335)	(653,210)	(685,353)	(688,144)	(765,335)	(780,514)	(772,111)	(811,834)	(39,723)	5.1%
TOTAL NON-OPERATING REVENUE	(630,244)	(53,309)	(288,954)	(240,344)	(555,988)	(284,511)	3,531,006	(364,834)	(3,895,840)	-110.3%
EXCESS REVENUE(EXPENSE)	\$ 720,729	\$ 1,903,074	\$ 1,152,238	\$ 810,594	\$ 2,199,847	\$ 2,502,591	\$ 3,892,760	\$ 1,808,879	\$ (2,083,881)	-53.5%

INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
FOR THE YEARS ENDED JUNE 30, 2015, 2016, 2017, 2018, 2019, BUDGET 2020, PRE-AUDIT 2020 and BUDGET 2021

	AUDITED FYE 6/30/15	AUDITED FYE 6/30/16	AUDITED FYE 6/30/17	AUDITED FYE 6/30/18	AUDITED FYE 6/30/19	BUDGET FYE 6/30/20	PRE-AUDIT FYE 6/30/20	BUDGET FYE 6/30/21	VARIANCE %
RETURN ON GROSS REVENUE EBIDA	9.1%	11.3%	7.9%	5.7%	11.5%	10.2%	1.6%	8.3%	6.7%
RETURN ON EQUITY	7.7%	18.9%	9.6%	6.2%	15.8%	15.5%	24.1%	9.0%	-15.1%
RETURN ON EQUITY (excluding donations)	7.5%	12.9%	6.3%	2.8%	14.3%	12.4%	20.4%	6.8%	-13.5%
INPATIENT REV AS A % OF GROSS REV	0.6%	0.6%	0.4%	1.1%	0.5%	0.7%	0.2%	0.5%	
OUTPATIENT REV AS A % OF GROSS REV	99.4%	99.4%	99.6%	98.9%	99.5%	99.3%	99.8%	99.5%	
CONTRACTUAL ADJ AS A % OF GROSS REV	27.8%	32.9%	34.6%	40.1%	36.1%	40.3%	42.9%	39.3%	
CHARITY CARE AS A % OF GROSS REV	3.2%	3.7%	3.6%	3.8%	4.5%	4.7%	5.5%	4.0%	
BAD DEBT AS A % OF GROSS REV	7.4%	3.7%	3.9%	3.6%	4.7%	4.7%	5.1%	4.0%	
SALARIES, WAGES & BEN AS A % OF NET REV	38.8%	35.8%	41.1%	42.4%	37.2%	39.6%	48.4%	44.4%	
WORKERS COMP AS A % OF NET REV	-0.1%	0.2%	0.2%	0.4%	0.5%	0.3%	0.4%	0.5%	
MEDICAL INSURANCE AS A % OF NET REV	6.1%	4.3%	3.9%	3.9%	4.6%	5.5%	5.8%	5.8%	
PROFESSIONAL FEES AS A % OF NET REV	24.8%	24.3%	24.7%	27.0%	23.5%	20.1%	23.4%	18.4%	
SUPPLIES AS A % OF NET REV	6.1%	8.0%	6.6%	4.8%	4.6%	4.8%	5.3%	4.8%	
PURCHASED SVCS AS A % OF NET REV	5.0%	4.4%	5.2%	4.6%	4.1%	4.5%	6.5%	5.0%	
OTHER AS A % OF NET REV	5.9%	5.9%	5.8%	7.2%	6.1%	6.3%	7.1%	6.6%	

**TAHOE FOREST HOSPITAL DISTRICT
SEPARATE BUSINESS UNITS
BUDGET FY 2021**

	HOME HEALTH	HOSPICE	CHILDRENS CENTER	OCCUPATIONAL HEALTH	HEALTH CLINIC	RETAIL PHARMACY	TOTAL SEPARATE BUSINESS UNITS
Gross Operating Revenue	\$ 1,111,761	\$ 1,460,149	\$ 1,033,070	\$ 1,527,049	\$ 220,912	\$ 3,702,300	\$ 9,055,241
Deduction From Rev	270,047	871,855	-	264,485	81,207	872,095	2,359,689
Other Operating Revenue	-	-	-	-	-	-	-
Total Operating Revenue	\$ 841,714	\$ 588,294	\$ 1,033,070	\$ 1,262,564	\$ 139,705	\$ 2,830,205	\$ 6,695,552
Operating Expense:							
Salaries & Benefits	\$ 831,769	\$ 736,265	\$ 1,302,752	\$ 1,344,949	\$ 293,331	\$ 821,428	\$ 5,330,494
Professional Fees	318,700	-	-	4,320	-	6,000	329,020
Supplies	18,230	1,807	22,157	8,738	1,446	1,711,444	1,763,822
Purchased Services	53,386	45,668	5,600	173,872	1,800	39,120	319,446
Other Expenses	47,252	96,218	45,514	78,780	20,044	88,674	376,482
Total Operating Expenses	\$ 1,269,337	\$ 879,958	\$ 1,376,023	\$ 1,610,659	\$ 316,621	\$ 2,666,666	\$ 8,119,264
Net Operating Rev (Exp)	\$ (427,623)	\$ (291,664)	\$ (342,953)	\$ (348,095)	\$ (176,916)	\$ 163,539	\$ (1,423,712)
Non - Operating Rev / (Exp)							
Donations	3,346	36,075	1,064	-	-	-	40,485
Thrift Store Net Income	-	109,817	-	-	-	-	109,817
Employee Benefit - EE Discounts	-	-	(325,000)	-	-	-	(325,000)
Depreciation	-	-	(34,649)	-	-	-	(34,649)
Total Non-Operating Rev/(Exp)	3,346	145,892	(358,585)	-	-	-	(209,347)
Net Income/(Loss)	\$ (424,277)	\$ (145,772)	\$ (701,538)	\$ (348,095)	\$ (176,916)	\$ 163,539	\$ (1,633,059)
Units	3,200	993	18,750	1,808	707	34,750	
Gross Revenue/Unit	\$ 347.43	\$ 1,470.44	\$ 55.10	\$ 844.61	\$ 312.46	\$ 106.54	
Total Operating Expense/Unit	\$ 396.67	\$ 886.16	\$ 73.39	\$ 890.85	\$ 447.84	\$ 76.74	

Employee Drug Plan

Plan Costs	(2,800,000)
Captured through Retail Rx	525,000
Net Plan Costs	(2,275,000)
Net Operating Income	163,539
Net Employee Drug Plan Cost	(2,275,000)
Net Financial Position	(2,111,461)

1. Salaries & Benefits contain a component of Physician Employment in FY 2021.

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 2021**

	THERAPY SERVICES	FITNESS CENTER & WELLNESS CLASSES	CENTER OPERATIONS	TOTAL TCFH
Gross Operating Revenue	\$ 7,480,437	\$ 70,760	\$ -	\$ 7,551,197
Deduction From Rev	3,087,924	-	-	3,087,924
Other Operating Revenue	24,975	-	-	24,975
Total Operating Revenue	\$ 4,417,488	\$ 70,760	\$ -	\$ 4,488,248
<u>Operating Expense:</u>				
Salaries & Benefits	-	-	-	-
Professional Fees	2,936,046	-	-	2,936,046
Supplies	65,538	7,983	2,263	75,784
Purchased Services	35,200	152,400	2,400	190,000
Other Expenses	18,022	5,039	374,320	397,381
Total Operating Expenses	\$ 3,054,806	\$ 165,422	\$ 378,983	\$ 3,599,211
Net Operating Rev (Exp)	\$ 1,362,682	\$ (94,662)	\$ (378,983)	\$ 889,037
<u>Non - Operating Rev/(Exp)</u>				
Donations	-	-	-	-
Depreciation	(920)	-	(66,348)	(67,268)
Total Non-Operating Rev/(Exp)	(920)	-	(66,348)	(67,268)
Net Income/(Loss)	\$ 1,361,762	\$ (94,662)	\$ (445,331)	\$ 821,769
Overhead Allocation Based on Sq Ft	\$ (410,889)	\$ (3,923)	\$ 414,812	\$ -
Adjusted Net Income/(Loss)	\$ 950,873	\$ (98,585)	\$ (30,519)	\$ 821,769
Units	76,779	1,650		78,429
Gross Revenue/Unit	\$ 97.43	\$ 42.88		\$ 96.28
Total Operating Expense/Unit	\$ 39.79	\$ 100.26		\$ 45.89
Total Op Exp & O.H. Alloc/Unit	\$ 45.14	\$ 102.63		\$ 46.75

** 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 2021**

	MEDICAL ONCOLOGY		MSC MEDICAL ONCOLOGY		MSC RADIATION ONCOLOGY		MSC RADIATION ONCOLOGY		ONCOLOGY LAB		ONCOLOGY DRUGS		PET CT		CANCER CENTER BUILDING		TOTAL CANCER PROGRAM	
Gross Operating Revenue	\$ 4,193,889	\$ 1,387,168	\$ 11,863,402	\$ 1,425,058	\$ 557,345	\$ 36,463,990	\$ 1,732,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 57,622,986
Deduction From Rev	2,346,879	758,215	6,596,896	799,920	307,658	20,968,333	986,467	-	-	-	-	-	-	-	-	-	-	32,764,369
Other Operating Revenue	1,443	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,443
Total Operating Revenue	\$ 1,848,453	\$ 628,953	\$ 5,266,506	\$ 625,138	\$ 249,687	\$ 15,495,657	\$ 745,667	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,860,060
<u>Operating Expense:</u>																		
Salaries & Benefits	\$ 3,324,357	\$ -	\$ 546,100	\$ -	\$ 228,246	\$ -	\$ 64,975	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,163,678
Professional Fees	63,000	1,774,358	327,000	809,514	-	-	6,428	-	-	-	-	-	-	-	-	-	-	2,980,300
Supplies	65,129	-	5,211	-	-	9,065,153	226	-	-	-	-	-	-	-	-	-	-	9,135,719
Purchased Services	229,990	1,200	484,512	-	-	-	201,254	-	-	-	-	-	-	-	-	-	-	916,956
Other Expenses	371,484	4,119	16,180	-	-	-	266	-	-	-	-	-	-	-	-	-	-	392,049
Total Operating Expenses	\$ 4,053,960	\$ 1,779,677	\$ 1,379,003	\$ 809,514	\$ 228,246	\$ 9,065,153	\$ 273,149	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,588,702
Net Operating Rev (Exp)	\$ (2,205,507)	\$ (1,150,724)	\$ 3,887,503	\$ (184,376)	\$ 21,441	\$ 6,430,504	\$ 472,518	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,271,358
<u>Non - Operating Rev / (Exp)</u>																		
Donations	191,646	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	191,646
Depreciation	(131,808)	(212)	(6,463)	-	(702)	-	-	-	(698,421)	-	-	-	-	-	-	-	-	(837,607)
Total Non-Operating Rev/(Exp)	59,838	(212)	(6,463)	-	(702)	-	-	-	(698,421)	-	-	-	-	-	-	-	-	(645,961)
Net Income/(Loss)	\$ (2,145,670)	\$ (1,150,936)	\$ 3,881,040	\$ (184,376)	\$ 20,739	\$ 6,430,504	\$ 472,518	\$ -	\$ (698,421)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,625,398
Units	8,503	4,187	6,923	381	6,325	5,730	311	-	-	-	-	-	-	-	-	-	-	32,360
Gross Revenue/Unit	\$ 493.22	\$ 331.30	\$ 1,713.62	\$ 3,740.31	\$ 88.12	\$ 6,363.70	\$ 5,569.56	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,780.69
Total Operating Expense/Unit	\$ 476.77	\$ 425.05	\$ 199.19	\$ 2,124.71	\$ 36.09	\$ 1,582.05	\$ 878.29	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 543.53

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2021**

	M.O.B.	M.O.B.	M.O.B.	CANCER CENTER (SECOND FLOOR)	MT. MEDICAL	T.C.F.H.
Gross Operating Revenue	1,803,792	3,754,709	1,662,695	4,957,253	8,322,281	615,733
Deduction From Rev	826,989	1,311,492	805,825	2,034,823	3,514,135	265,906
Other Operating Revenue	-	-	-	-	-	-
Total Operating Revenue	\$ 976,803	\$ 2,443,217	\$ 856,870	\$ 2,922,430	\$ 4,808,146	\$ 349,827
<u>Operating Expense:</u>						
Salaries & Benefits	1,090,096	2,336,026	1,432,438	7,352,920	5,451,112	407,148
Professional Fees	52,000	-	-	338,246	53,587	-
Supplies	13,932	58,314	11,628	46,659	45,878	3,767
Purchased Services	19,047	58,672	2,640	24,613	362,400	16,680
Other Expenses	86,971	229,593	98,863	191,717	330,216	12,875
Total Operating Expenses	\$ 1,262,046	\$ 2,682,605	\$ 1,545,569	\$ 7,954,155	\$ 6,243,193	\$ 440,470
Net Operating Rev (Exp)	\$ (285,243)	\$ (239,388)	\$ (688,699)	\$ (5,031,725)	\$ (1,435,047)	\$ (90,643)
<u>Non - Operating Rev / (Exp)</u>						
Donations	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Total Non-Operating Rev/(Exp)	-	-	-	-	-	-
Net Income/(Loss)	\$ (285,243)	\$ (239,388)	\$ (688,699)	\$ (5,031,725)	\$ (1,435,047)	\$ (90,643)
Units	3,389	9,434	4,928	16,734	11,159	1,616
Gross Revenue/Unit	\$ 532.25	\$ 398.00	\$ 337.40	\$ 296.24	\$ 745.79	\$ 381.02
Total Operating Expense/Unit	\$ 372.39	\$ 284.35	\$ 313.63	\$ 475.33	\$ 559.48	\$ 272.57

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2021**

	GATEWAY MEDICAL CENTER	PRIMARY CARE/URGENT CARE				IVCH	IVCH	PRIMARY CARE	ALL CLINICS SUBTOTAL
	CARDIOLOGY & FAMILY PRACTICE AND INTERNAL MEDICINE (RHC CLINIC)	TRUCKEE	TAHOE CITY	SQUAW VALLEY	PRIMARY CARE/URGENT CARE SUMMARY	HEALTH CLINIC, INTERNAL MEDICINE/ PEDIATRICS, AND ORTHOPEDIC SURGERY (RHC CLINIC)			
Gross Operating Revenue	\$ 4,553,595	\$ 5,336,172	\$ 4,622,023	\$ 1,200,000	\$ 11,158,195	\$ 2,007,425	\$ 879,315	\$ 39,714,993	
Deduction From Rev	1,563,809	1,928,373	1,670,295	315,585	3,914,254	414,698	360,559	15,012,490	
Other Operating Revenue	-	-	-	-	-	1,828	-	1,828	
Total Operating Revenue	\$ 2,989,786	\$ 3,407,799	\$ 2,951,728	\$ 884,415	\$ 7,243,941	\$ 1,594,555	\$ 518,756	\$ 24,704,331	
<u>Operating Expense:</u>									
Salaries & Benefits	\$ 3,716,596	\$ 2,595,989	\$ 2,176,228	\$ 549,536	\$ 5,321,753	\$ 1,666,791	\$ 524,698	\$ 29,299,578	
Professional Fees	-	-	-	3,800	3,800	45,800	-	493,433	
Supplies	37,895	39,178	63,885	145,299	248,362	15,994	7,991	490,420	
Purchased Services	66,712	130,783	72,062	53,270	256,115	2,400	26,400	835,679	
Other Expenses	82,848	216,422	125,277	104,085	445,784	37,161	64,515	1,580,543	
Total Operating Expenses	\$ 3,904,051	\$ 2,982,372	\$ 2,437,452	\$ 855,990	\$ 6,275,814	\$ 1,768,146	\$ 623,604	\$ 32,699,653	
Net Operating Rev (Exp)	\$ (914,265)	\$ 425,427	\$ 514,276	\$ 28,425	\$ 968,127	\$ (173,591)	\$ (104,848)	\$ (7,995,322)	
<u>Non - Operating Rev / (Exp)</u>									
Donations	-	-	-	-	-	-	-	-	
Depreciation	-	-	-	-	-	-	-	-	
Total Non-Operating Rev/(Exp)	-	-	-	-	-	-	-	-	
Net Income/(Loss)	\$ (914,265)	\$ 425,427	\$ 514,276	\$ 28,425	\$ 968,127	\$ (173,591)	\$ (104,848)	\$ (7,995,322)	
Units	12,753	13,466	9,623	1,775	24,864	6,150	2,928	93,955	
Gross Revenue/Unit	\$ 357.06	\$ 396.27	\$ 480.31	\$ 676.06	\$ 448.77	\$ 326.41	\$ 300.31	\$ 422.70	
Total Operating Expense/Unit	\$ 306.13	\$ 221.47	\$ 253.29	\$ 482.25	\$ 252.41	\$ 287.50	\$ 212.98	\$ 348.04	

**TAHOE FOREST HOSPITAL DISTRICT
MULTI-SPECIALTY CLINICS
BUDGET FY 2021**

	ADMINISTRATION	OVERHEAD TOTAL	TOTAL CLINICS
Gross Operating Revenue	-	-	\$ 39,714,993
Deduction From Rev	-	-	15,012,490
Other Operating Revenue	-	-	1,828
Total Operating Revenue	-	-	\$ 24,704,331
<u>Operating Expense:</u>			
Salaries & Benefits	1,821,636	1,821,636	\$ 31,121,214
Professional Fees	48,000	48,000	541,433
Supplies	11,294	11,294	501,714
Purchased Services	158,400	158,400	994,079
Other Expenses	141,418	141,418	1,721,961
Total Operating Expenses	\$ 2,180,748	\$ 2,180,748	\$ 34,880,401
Net Operating Rev (Exp)	\$ (2,180,748)	\$ (2,180,748)	\$ (10,176,070)
<u>Non - Operating Rev / (Exp)</u>			
Donations	-	-	-
Depreciation	-	-	-
Total Non-Operating Rev/(Exp)	-	-	-
Net Income/(Loss)	\$ (2,180,748)	\$ (2,180,748)	\$ (10,176,070)
Units	93,955	93,955	93,955
Gross Revenue/Unit	23.21	23.21	\$ 422.70
Total Operating Expense/Unit	\$ 23.21	\$ 23.21	\$ 371.25

**TAHOE FOREST HOSPITAL DISTRICT
WELLNESS NEIGHBORHOOD/COMMUNITY HEALTH PROGRAM
BUDGET FY 2021**

	WELLNESS NEIGHBORHOOD	COMMUNITY HEALTH	TOTAL WELLNESS/COMMUNITY HEALTH PROGRAM
Gross Operating Revenue	\$ -	\$ -	\$ -
Deduction From Rev	-	-	-
Other Operating Revenue	-	-	-
Total Operating Revenue	\$ -	\$ -	\$ -
<u>Operating Expense:</u>			
Salaries & Benefits	\$ 562,356	\$ 263,650	\$ 826,006
Professional Fees	1,800	-	1,800
Supplies	18,308	47,318	65,626
Purchased Services	255,400	51,400	306,800
Other Expenses	98,584	86,616	185,200
Total Operating Expenses	\$ 936,448	\$ 448,984	\$ 1,385,432
Net Operating Rev (Exp)	\$ (936,448)	\$ (448,984)	\$ (1,385,432)
<u>Non - Operating Rev / (Exp)</u>			
Property Tax Revenues	936,448	448,984	1,385,432
Total Non-Operating Rev/(Exp)	936,448	448,984	1,385,432
Net Income/(Loss)	\$ -	\$ -	\$ -
<u>Possible Other Revenue Sources:</u>			
Donations	\$ 214,408	\$ 28,736	\$ 243,144
Grants	-	72,600	72,600
Total Possible Other Revenue Sources	\$ 214,408	\$ 101,336	\$ 315,744

**TAHOE FOREST HOSPITAL DISTRICT
TAHOE INSTITUTE FOR RURAL HEALTH RESEARCH
BUDGET FY 2021**

	BUDGET FY2021	PRE-AUDIT FY2020	AUDITED FY2019	AUDITED FY2018	AUDITED FY2017	AUDITED FY2016	AUDITED FY2015	AUDITED FY2014	AUDITED FY2013	AUDITED FY2012	AUDITED FY2011
Operating Expense:											
Salaries & Benefits	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,518	\$ 22,142	\$ 20,860
Benefits	-	-	-	-	-	-	-	-	7,550	5,586	5,372
Benefits Workers Compensation	-	-	-	-	-	-	-	-	551	350	531
Benefits Health Insurance	-	-	-	-	-	-	-	-	3,662	4,317	2,752
Professional Fees	63,750	59,606	183,132	145,724	236,510	338,264	406,761	524,544	297,311	161,339	78,688
Supplies	-	2,558	-	289	1,619	6,083	2,108	28,462	5,806	1,059	1,961
Purchased Services	850	1,126	6,037	4,689	48,123	35,248	22,828	18,868	2,600	1,500	-
Other Expenses	-	81,715	19,220	125,889	5,984	162,378	101,408	160,596	230,932	104,827	4,730
Interest Expense	207,872	196,397	181,739	162,324	143,777	123,986	92,855	61,147	32,059	13,351	2,519
Total Operating Expenses	\$ 272,472	\$ 341,402	\$ 390,128	\$ 438,915	\$ 436,013	\$ 665,959	\$ 625,960	\$ 793,618	\$ 596,989	\$ 314,471	\$ 117,413
Grant Reimbursement For TBI Expenses	-	(44,801)	(88,713)	(22,667)	(77,207)	(107,720)	(120,514)	(111,627)	(21,987)	(23,624)	(1,250)
Amount Drawn Against Credit Line	\$ (272,472)	\$ (296,601)	\$ (301,415)	\$ (416,248)	\$ (358,806)	\$ (558,239)	\$ (505,446)	\$ (681,991)	\$ (575,002)	\$ (290,847)	\$ (116,163)

Cumulative:

Letter of Credit	\$ 3,125,000	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 Projected Draw Against Credit Line	(100,204)	
FY2021 Budgeted Draw Against Credit Line	(64,600)	
Balance on Letter of Credit	\$ (30,203)	

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 2021 that are moderately conservative, however, reflect trends we have observed over the past two fiscal years. We apply the spread of the FY 2021 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 1,591, which is .7% higher than actual FY 2020. Acute inpatient days for FY 2021 are budgeted at 4,973, which is 4.6% lower than actual FY 2020, but in line with historical downward trends. We are anticipating our average length of stay to be 3.13 for FY 2021 and our average daily census to be 14.46.

Below are a few areas worth noting:

DEPARTMENT	ACTUAL FY 2020	BUDGET FY 2021	VARIANCE	PERCENT INCREASE/ (DECREASE)
Tahoe Forest Hospital				
Emergency Department visits	12,942	13,768	826	6.4%
Tahoe City Occupational Therapy	1,665	2,192	527	31.7%
Tahoe City Physical Therapy	28,043	29,825	1,782	6.4%
Oncology Lab	5,527	6,325	798	14.4%
Home Health	2,700	3,200	500	18.5%
Surgical Services Minutes	262,955	403,134	140,179	53.3%
Laboratory	185,666	200,200	14,534	7.8%
Cardiac Rehab	4,000	4,912	912	22.8%
Diagnostic Imaging - All	31,297	33,432	2,135	6.8%
Radiation Oncology	7,782	6,920	(862)	(11.1%)
Gastroenterology	24,894	33,196	8,302	33.3%
Physical Therapy – IP	8,023	7,295	(728)	(9.1%)
Multi-Specialty Clinics				
Otolaryngology (ENT) & Audiology	2,578	3,389	811	31.4%
2 nd Floor Cancer Center (OB/GYN, GIGS, Uro/Neuro, Primary Care)	14,920	16,951	2,031	13.6%
IM/Pulmonology & Endocrinology	3,994	4,928	934	23.3%
Cardiology/Family Practice & Internal Medicine	11,326	11,813	487	4.3%
Hematology/Oncology	4,684	4,187	(497)	(10.6%)
Sports Medicine	1,856	1,616	(240)	(12.9%)
Primary Care/Urgent Care Clinics	5,613	24,864	19,251	329.7%
IVCH Health Clinic, IM/Pediatrics, Orthopedic Surgery	5,510	6,150	640	11.6%
Incline Village Community Hospital				
Surgery Cases	58	70	12	20.7%
Laboratory	27,693	32,469	4,776	17.2%
Diagnostic Imaging	2,363	2,572	209	8.8%
Drugs Sold to Patients	11,276	12,285	1,009	8.9%
Physical, Speech, Occupational Therapies	27,986	30,886	2,900	10.4%

Tahoe Forest Hospital District
Volumes

TCFH				
Physical, Aquatic, Speech, and Occupational Therapies	66,437	76,779	10,342	15.6%

**Tahoe Forest Hospital District
Volumes**

The following are explanations for the larger variances:

- 1) Tahoe City Occupational Therapy: We anticipate an upward trending increase in Tahoe City Occupational Therapy volumes as we were witnessing pre-COVID-19.
- 2) Oncology Lab: Volumes were increased to capture treatment plan protocols for our Hematology/Oncology patient load.
- 3) Home Health Volumes: FY21 volumes were conservatively set to reflect pre-COVID-19 visits.
- 4) Surgical Services: An increase in surgical cases was budgeted to capture orthopedic surgeries arising from ski season being operational in FY21.
- 5) Cardiac Rehab: Additional volumes were budgeted to account for Medicare coverage for cardiac rehab patients that went into effect at the beginning of calendar year 2019, as well as pre-COVID-19 volumes.
- 6) Gastroenterology: FY21 volumes were set to capture pre-COVID-19 cases, however, using a conservative approach towards growth.
- 7) Multi-Specialty Clinics:
 - a. Otolaryngology (ENT): Dr. Watson will be seeing patients full-time, therefore volumes were increased in FY 2021.
 - b. 2nd Floor Cancer Center: Volumes in General Surgery, Gastroenterology, Urology, Neurology, and OB/GYN visits were set to reflect the upward trend we were experiencing under normal operations.
 - c. IM/Pulmonology & Endocrinology: We increased volumes in Endocrinology to capture a full year of patient visits under normal operations.
 - d. Primary Care/Urgent Care: Volumes were set to reflect operations prior to the clinics merging with the District in March 2020. We accounted for growth in the Truckee and Tahoe City offices, however, took a conservative approach to setting volumes at the Squaw Valley location as ski resorts continue to refine operations based on social distancing requirements.
 - e. IVCH Health Clinic, IM/Pediatrics, Orthopedic Surgery: Increased volumes to capture the rotation of Dr. Hagen, Orthopedic medicine, and growth with our Family Practice physicians.
- 8) IVCH Surgery: Increase to surgical case volumes to capture orthopedic surgery growth.

Tahoe Forest Hospital District Volumes

- 9) IVCH Laboratory: We increased outpatient volumes to reflect volume increases in Emergency Room visits, surgery, and clinic volume growth.
- 10) IVCH Therapies: Volumes were increased to capture an expansion in Physical and Occupational Therapy services.
- 11) TCFH Physical and Occupational Therapies: Volumes were increased to reflect upward trends pre-COVID-19 along with additional space capacity at The Center to see a greater volume of patients.

DEPARTMENTAL VOLUME TRENDS

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget	Variance	
									Inc/(Dec)	% Inc/(Dec)
16010										
ICU										
ICU - Inpatient Days	205	196	219	254	247	260	273	349	76	27.8%
ICU - Med/Surg Days	405	386	466	400	433	370	520	539	19	3.7%
ICU - Stepdown Days	351	412	443	435	560	490	518	494	(24)	-4.6%
ICU - Swing Days	0	0	0	18	18	20	15	10	(5)	-33.3%
ICU - Short Stays - Ambulatory	0	0	0	0	0	0	0	0	0	0.0%
ICU - Short Stays - Observation	26	24	25	18	20	23	25	25	0	0.0%
ICU TFHD Summary	987	1,018	1,153	1,125	1,278	1,163	1,351	1,417	66	4.9%
16170										
Med Surg										
M/S - Inpatient Days	2,590	2,425	2,709	2,328	2,827	2,625	2,816	2,366	(450)	-16.0%
M/S - Swing Days	231	437	390	371	409	420	316	300	(16)	-5.1%
M/S 3170- Short Stay-Ambulatory	146	162	210	52	0	0	0	0	0	0.0%
M/S 3170- Short Stays-Observation	258	226	252	260	303	281	303	310	7	2.3%
Med-Surg TFHD Summary	3,225	3,250	3,561	3,011	3,539	3,326	3,435	2,976	(459)	-13.4%
16380										
Obstetrics										
OB/GYN Patient Days	940	838	965	911	1,292	1,200	1,083	1,225	142	13.1%
Med/Surg Days in OB	2	0	0	0	0	0	4	0	(4)	-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	23	28	16	4	7	3	8	10	2	25.0%
OB Days TFHD Summary	965	866	981	915	1,299	1,203	1,095	1,235	140	12.8%
16530										
Nursery										
Newborn days	881	768	933	763	483	750	450	490	40	8.9%
Nursery Re-admits	2	0	0	0	0	0	0	0	0	0.0%
Newborn Days TFHD Summary	883	768	933	763	483	750	450	490	40	8.9%
16580										
Skilled Nursing Facility										
SNF days	12,086	11,650	11,508	11,890	11,673	11,890	9,902	9,125	(777)	-7.8%

DEPARTMENTAL VOLUME TRENDS

	2015	2016	2017	2018	2019	2020	2020	2021	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Inc/(Dec)	Inc/(Dec)
17010										
Emergency Room										
Admits from E/R	1,024	1,114	1,146	786	700	642	714	626	(88)	-12.3%
E/R Visits - Total Registrations	12,631	13,593	13,850	13,530	13,737	13,900	12,942	13,768	826	6.4%
17070										
Perinatal										
Perinatal O/P visits	4,280	1,903	3,841	0	0	0	0	0	0	0.0%
17085										
TFH Health Clinic										
TFH Health Clinic O/P visits	3,402	3,709	3,953	3,049	2,436	2,216	1,406	707	(699)	-49.7%
17791										
TC Occupational Therapy										
OT - TC O/P Procedures	1,221	1,606	1,480	1,700	1,912	2,150	1,665	2,192	527	31.7%
17773										
TC Physical Therapy										
PT - TC O/P Procedures	16,441	22,006	24,153	26,877	31,084	24,500	28,043	29,825	1,782	6.4%
17510										
Oncology Lab										
Oncology Lab tests	3,568	3,478	3,130	3,111	5,102	5,022	5,527	6,325	798	14.4%
17290										
Home Health										
Home Health Nursing Units	2,139	2,131	1,914	1,474	1,608	1,400	1,282	1,462	180	14.0%
Home Health Aide Units	141	94	102	89	35	80	19	22	3	15.8%
Home Health Speech Therapy Units	19	13	10	10	35	20	52	59	7	13.5%
Home Health Occupational Therapy Units	477	530	321	290	543	475	443	505	62	14.0%
Home Health Social Services Units	85	120	94	81	118	90	143	163	20	14.0%
Home Health PT Units	714	667	545	562	1,311	1,200	867	989	122	14.1%
Home Health - Dietary Counseling	0	0	0	0	0	0	0	0	0	0.0%
Home Health - Medicare Visits	2,719	2,676	1,941	1,857	3,124	2,698	2,255	2,656	401	17.8%
Home Health - MediCal Visits	90	153	144	187	145	163	0	128	128	0.0%
Home Health - Commercial Visits	692	655	836	412	367	358	394	384	(10)	-2.5%

DEPARTMENTAL VOLUME TRENDS

	2015	2016	2017	2018	2019	2020	2020	2021	Variance	%
Home Health - Self Pay Visits	74	82	64	50	100	31	31	32	(19)	-37.3%
Home Health Visits TFHD Summary	3,575	3,566	2,985	2,506	3,736	3,250	3,250	3,200	500	18.5%
17310 Hospice										
Hospice Medicare Visits	4,354	3,270	4,765	5,304	1,247	1,870	1,870	821	(164)	-16.6%
Hospice MediCal Visits	278	603	425	487	169	220	220	110	72	189.5%
Hospice Commercial Visits	674	835	1,353	404	100	110	110	30	(116)	-79.5%
Hospice Other Visits	5	5	(61)	0	41	0	0	32	14	77.8%
Hospice Medicare Days	3,020	2,327	3,874	4,154	3,110	2,204	2,204	2,925	(119)	-3.9%
Hospice MediCal Days	190	340	351	427	120	259	259	391	280	252.3%
Hospice Commercial Days	452	559	885	298	455	130	130	107	(199)	-65.0%
Hospice Other Days	4	4	(62)	0	0	0	0	116	92	383.3%
Hospice Days TFHD Summary	3,666	3,230	5,048	4,879	3,685	2,593	2,593	3,539	54	1.5%
17400 Labor and Delivery										
Total Deliveries	383	336	391	288	359	375	375	350	46	15.1%
17420 Surgery										
OR I/P minutes	82,715	79,480	83,764	64,877	58,670	67,401	67,401	52,204	9,811	23.1%
OR O/P minutes	64,577	63,401	71,443	99,045	111,961	99,459	99,459	239,360	119,332	99.4%
OR I/P Cases	815	782	836	659	662	725	725	395	(147)	-27.1%
OR O/P Cases	965	943	1,039	1,681	1,642	1,500	1,500	2,216	404	22.3%
Surgey Minutes TFHD	147,292	142,881	155,207	163,922	170,631	166,860	166,860	291,564	129,143	79.5%
Surgey Cases TFHD	1,780	1,725	1,875	2,340	2,304	2,225	2,225	2,611	257	10.9%
17428 Pain Clinic										
Pain Center minutes	24,109	26,503	39,321	8,477	2,491	2,244	2,244	1,816	(474)	-20.7%

DEPARTMENTAL VOLUME TRENDS

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget	Variance Inc/(Dec)	%
17429 SPD										
SPD - I/P minutes	82,715	79,480	83,764	28,122	0	0	0	0	0	0.0%
SPD - O/P minutes	64,577	63,401	71,443	26,793	0	0	0	0	0	0.0%
Sterile Processing TFHD Summary	147,292	142,881	155,207	54,915	0	0	0	0	0	0.0%
17427 PAAS										
I/P Recovery minutes	56,655	50,493	58,225	45,135	44,416	51,371	36,789	44,780	7,991	21.7%
O/P Recovery minutes	25,237	25,649	30,929	37,514	48,494	43,050	61,455	64,974	3,519	5.7%
Procedure Room minutes	6,419	5,500	9,091	0	0	0	0	0	0	0.0%
ASD minutes	359,066	366,784	340,000	309,963	266,032	263,525	262,955	403,134	140,179	53.3%
Total PAAS Minutes Summary	447,377	448,426	438,245	392,612	358,942	357,946	361,199	512,888	151,689	42.0%
17450 Anesthesia										
Anesthesia - I/P minutes	86,826	83,221	87,118	62,790	66,521	78,750	48,998	58,750	9,752	19.9%
Anesthesia - O/P minutes	71,479	68,075	72,847	78,943	109,517	106,500	112,235	123,800	11,565	10.3%
Anesthesia - Elsewhere minutes	18,323	13,575	18,513	6,924	0	0	1,316	1,400	84	6.4%
Anesthesia - G/I I/P Minutes	2,686	3,462	2,537	3,965	2,797	2,569	3,297	3,370	73	2.2%
Anesthesia - G/I O/P Minutes	10,752	12,339	11,626	11,901	23,157	22,360	20,592	22,153	1,561	7.6%
Anesthesia TFHD Summary	190,066	180,672	192,641	164,523	201,992	210,179	186,438	209,473	23,035	12.4%
17500 Laboratory										
Lab - TFH I/P Tests	29,426	30,534	32,961	28,960	32,121	29,613	32,023	34,230	2,207	6.9%
Lab - TFH O/P Tests	100,426	103,623	118,256	119,066	122,159	122,375	124,433	142,400	17,967	14.4%
Lab - MOB O/P Tests - 8664	5,936	5,191	5,876	1,477	196	192	440	250	(190)	-43.2%
Lab - Tahoe City O/P Tests - 7875	11,374	11,024	10,585	4,024	17	24	118	120	2	1.7%
Lab - Incline Village O/P Tests	4,485	4,110	2,571	16,544	5,404	0	6,421	0	(6,421)	-100.0%
Lab - Clinic Accounts	6,715	5,797	5,892	3,777	0	0	0	0	0	0.0%
Lab - Send Outs IP	3,898	3,577	3,910	1,542	3,190	2,792	2,986	3,000	14	0.5%
Lab - Send Outs OP	15,580	14,708	16,678	18,255	18,358	17,499	19,245	20,200	955	5.0%
Laboratory TFHD Summary	177,840	178,564	196,729	193,645	181,445	172,495	185,666	200,200	14,534	7.8%

DEPARTMENTAL VOLUME TRENDS

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget	Variance		%
									Incl/(Dec)	Incl/(Dec)	
17540 Blood Bank											
Total Blood Units	570	545	464	546	610	518	636	680	44	6.9%	
17590 EKG											
EKG - I/P Procedures	513	421	454	472	513	475	496	500	4	0.8%	
EKG - O/P Procedures	2,111	2,084	2,337	2,819	2,806	1,029	2,895	3,200	305	10.5%	
EKG TFHD Summary	2,624	2,505	2,791	3,291	3,319	1,504	3,391	3,700	309	9.1%	
17592 Stress EKG											
Stress EKG - I/P Procedures	0	1	2	2	0	0	0	0	0	0.0%	
Stress EKG - O/P Procedures	48	54	48	35	0	0	0	0	0	0.0%	
Stress EKG TFHD Summary	48	55	50	37	0	0	0	0	0	0.0%	
17593 Cardiac Rehab											
Cardiac Rehab - Phase II	643	688	612	713	544	1,400	1,845	3,125	1,280	69.4%	
Cardiac Rehab - Phase III	2,185	2,390	2,399	2,849	2,691	2,296	2,155	1,787	(368)	-17.1%	
Cardiac Rehab TFHD Summary	2,828	3,078	3,011	3,562	3,235	3,696	4,000	4,912	912	22.8%	
17595 Pulmonary Rehab											
Pulmonary Rehab	0	0	0	0	0	0	0	0	0	0.0%	
17630 Diagnostic Imaging											
Diagnostic Imaging - I/P Exams	1,204	1,047	1,214	1,533	1,833	1,717	1,653	1,675	22	1.3%	
Diagnostic Imaging - O/P Exams	7,501	8,171	8,528	7,889	8,380	8,549	8,519	9,000	481	5.6%	
Vascular I/P Exams	250	356	416	232	228	304	247	261	14	5.7%	
Vascular O/P Exams	277	330	451	730	919	814	955	993	38	4.0%	
Diagnostic Imaging TFHD Summary	8,705	9,218	9,742	9,422	10,213	10,266	10,172	10,675	503	4.9%	
Vascular Image TFHD Summary	527	686	867	962	1,147	1,118	1,202	1,254	52	4.3%	
17632 Womens Imaging Center											
Mammography Exams	3,070	2,974	3,065	3,022	4,746	4,378	4,486	4,807	321	7.2%	

DEPARTMENTAL VOLUME TRENDS

		2015	2016	2017	2018	2019	2020	2020	2021	Variance	%
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Inc/(Dec)	Inc/(Dec)
17633	MOB Diagnostic Imaging										
	MOB O/P Exams - Xrays -17633	1,080	1,298	1,513	1,150	1,003	351	931	1,000	69	7.4%
17641	Oncology										
	Oncology Procedures	7,322	9,146	7,947	7,737	8,508	9,300	8,465	8,510	45	0.5%
17642	Radiation Oncology										
	Radiation Oncology Procedures	3,390	4,282	3,873	5,329	5,305	3,578	7,782	6,920	(862)	-11.1%
17650	Nuclear Medicine										
	Nuclear Med - I/P Exams	41	22	27	31	31	19	38	36	(2)	-5.3%
	Nuclear Med - O/P Exams	272	312	350	320	349	340	340	351	11	3.2%
	Nuc Med TFHD Summary	313	334	377	351	380	359	378	387	9	2.4%
17660	MRI										
	MRI - I/P Exams	65	62	93	65	98	161	99	110	11	11.1%
	MRI - O/P Exams	1,838	1,934	1,977	2,070	2,362	2,137	2,237	2,444	207	9.3%
	MRI TFHD Summary	1,903	1,996	2,070	2,135	2,460	2,298	2,336	2,554	218	9.3%
17670	Ultrasound										
	Ultrasound - I/P Exams	322	333	429	281	224	193	484	460	(24)	-5.0%
	Ultrasound - O/P Exams	2,902	2,848	3,178	2,758	2,508	2,314	3,409	3,830	421	12.3%
	Ultrasound TFHD Summary	3,224	3,181	3,607	3,039	2,732	2,507	3,893	4,290	397	10.2%
17672	Briner Ultrasound										
	Breast Ultrasound Exams	1,351	1,272	1,286	1,578	2,099	1,943	2,054	2,341	287	14.0%

DEPARTMENTAL VOLUME TRENDS

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget	Variance	
									Incl/(Dec)	% Inc/(Dec)
17680										
CT										
CT - I/P Exams	246	181	258	336	497	423	583	600	17	2.9%
CT - O/P Exams	3,141	3,389	3,861	3,740	4,442	4,132	4,982	5,212	230	4.6%
Cat Scan TFHD Summary	3,387	3,570	4,119	4,076	4,939	4,555	5,565	5,812	247	4.4%
17685										
PET CT										
PET CT - I/P Exams	2	4	1	3	4	2	2	2	0	0.0%
PET CT - O/P Exams	283	303	323	273	311	280	278	310	32	11.5%
PET Cat Scan TFHD Summary	285	307	324	276	315	282	280	312	32	11.4%
17690										
Vascular Imaging										
Vascular I/P Exams	250	356	416	232	228	304	247	261	14	5.7%
Vascular O/P Exams	277	330	451	730	919	814	955	993	38	4.0%
Vascular Image TFHD Summary	527	686	867	962	1,147	1,118	1,202	1,254	52	4.3%
17710										
Pharmacy										
Pharmacy - I/P units	94,182	100,531	119,634	128,567	104,506	93,653	100,434	102,359	1,925	1.9%
Pharmacy - O/P units	74,773	75,784	183,901	152,333	90,544	97,300	99,386	101,687	2,301	2.3%
Pharmacy TFHD Summary	168,955	176,315	303,535	280,900	195,050	190,953	199,820	204,046	4,226	2.1%
17711										
Oncology Drugs Sold to Patients										
Oncology Pharmacy Units	56,824	80,105	121,970	77,130	5,896	5,118	5,944	5,740	(204)	-3.4%
17712										
IV										
IV - I/P units	9,838	9,225	9,803	0	0	0	0	0	0	0.0%
IV - O/P units	8,165	8,580	8,141	0	0	0	0	0	0	0.0%
IV TFHD Summary	18,003	17,805	17,944	0	0	0	0	0	0	0.0%

DEPARTMENTAL VOLUME TRENDS

	2015	2016	2017	2018	2019	2020	2020	2021	Variance	%
17720										
Respiratory Therapy										
RT - I/P Procedures (formerly: Minutes)	116,808	95,976	134,688	48,595	9,421	9,258	9,103	8,807	(296)	-3.3%
RT - O/P Procedures (formerly Minutes)	15,552	13,056	26,808	13,483	3,775	4,587	3,779	3,796	17	0.4%
RT TFHD Summary	132,360	109,032	161,496	62,078	13,196	13,845	12,882	12,603	(279)	-2.2%
17730										
Pulmonary Function										
Pulmonary - I/P Procedures	47	84	85	1,447	2,028	1,904	1,345	1,350	5	0.4%
Pulmonary - O/P Procedures	162	251	278	480	607	672	637	705	68	10.7%
Pulmonary TFHD Summary	209	335	363	1,927	2,635	2,576	1,982	2,055	73	3.7%
17760										
Gastro-Intestinal Services										
Gastro/Int OR I/P Minutes	6,822	8,312	5,715	7,318	1,193	3,024	1,004	1,014	10	1.0%
Gastro/Int OR O/P Minutes	42,211	44,669	39,044	33,798	29,404	25,938	22,037	30,207	8,170	37.1%
Gastro/Int I/P Recovery Minutes	692	637	551	842	855	455	1,100	1,125	25	2.3%
Gastro/Int O/P Recovery Minutes	402	315	369	482	628	544	753	850	97	12.9%
Gastro/Int I/P ASD Minutes	179	457	185	0	0	0	0	0	0	0.0%
Gastro/Int O/P ASD Minutes	145,077	142,183	120,803	0	0	0	0	0	0	0.0%
Gastro/Int OR I/P Cases	91	106	75	98	81	82	88	90	2	2.3%
Gastro/Int OR O/P Cases	1,379	1,503	1,231	999	1,552	1,531	1,393	1,480	87	6.2%
Gastro/Int Total Minutes Summary	195,383	196,573	166,667	42,440	32,080	29,961	24,894	33,196	8,302	33.3%
Total Gastro/Int Total Cases Summary	1,470	1,609	1,306	1,097	1,633	1,613	1,481	1,570	89	6.0%
17770										
Physical Therapy										
PT - TK I/P Procedures	5,977	5,596	4,495	4,831	8,920	9,451	8,023	7,295	(728)	-9.1%
PT - TK - SNF Procedures	3,554	2,361	1,568	0	0	0	0	0	0	0.0%
Physical Therapy Procedures Summary	9,531	7,957	6,063	4,831	8,920	9,451	8,023	7,295	(728)	-9.1%
17780										
Speech Therapy										
ST - I/P Procedures	42	64	15	40	467	83	299	231	(68)	-22.7%
ST - SNF Procedures	150	68	157	0	0	0	0	0	0	0.0%
Speech Therapy TFHD Summary	192	132	172	40	467	83	299	231	(68)	-22.7%

DEPARTMENTAL VOLUME TRENDS

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget	Variance Inc/(Dec)	%
17790										
Occupational Therapy										
OT - I/P Procedures	4,231	3,842	3,257	3,492	4,362	2,418	4,255	4,447	192	4.5%
OT - SNF Procedures	2,215	1,881	1,540	0	0	0	0	0	0	0.0%
Occupational Therapy IP TFHD Summary	6,446	5,723	4,797	3,492	4,362	2,418	4,255	4,447	192	4.5%
18340										
Dietary										
Patient Meals	54,950	51,551	50,819	53,485	55,463	53,387	51,953	49,733	(2,220)	-4.3%
Pantries	18,218	16,398	19,140	18,145	16,324	20,006	14,375	14,044	(331)	-2.3%
Non-Patient Meals	241,767	206,708	220,361	231,006	246,752	240,000	186,340	200,000	13,660	7.3%
Dietary TFHD Summary	314,935	274,657	290,320	302,636	318,539	313,393	252,668	263,777	11,109	4.4%
18350										
Laundry & Linen										
Pounds	257,521	254,962	216,274	323,991	361,544	365,000	330,922	319,495	(11,427)	-3.5%
19530										
Child Care Center										
Child Care Days	19,327	21,156	19,964	20,771	23,608	22,700	19,257	18,750	(507)	-2.6%
18560										
Admitting & Communication										
Registrations	58,032	60,999	62,755	113,873	177,640	190,678	223,752	279,690	55,938	25.0%
18590										
Financial Administration										
Acute Admissions	1,679	1,569	1,797	1,829	1,702	1,754	1,580	1,591	11	0.7%
Swing Admissions	37	63	48	55	58	62	45	57	12	26.7%
Acute Patient Days	4,493	4,257	4,802	4,328	5,359	4,945	5,214	4,973	(241)	-4.6%
Swing Days	231	437	390	389	427	440	331	310	(21)	-6.3%
Adjusted Patient Days	13,781	15,445	16,036	18,657	22,034	18,890	23,847	22,857	(990)	-4.2%
ICU Average Daily Census	3	3	3	3	3	3	4	4	0	6.4%
OB/GYN Average Daily Census	3	2	3	2	4	3	3	3	0	13.2%
Medical / Surgical - Acute - ADC	8	7	7	6	8	7	8	6	(1)	-15.7%
Medical / Surgical - Swing - ADC	1	1	1	1	1	1	1	1	(0)	-4.7%
Acute Discharges	1,667	1,575	1,795	1,829	1,702	1,754	1,580	1,591	11	0.7%
Swing Discharges	35	61	53	55	55	62	45	57	12	26.7%
Avg Length of Stay	3	3	3	2	3	3	3	3	(0)	-5.3%

DEPARTMENTAL VOLUME TRENDS

	2015	2016	2017	2018	2019	2020	2020	2021	Variance	%
<i>Total Admissions TFHD</i>	1,716	1,632	1,845	1,884	1,760	1,816	1,625	1,648	23	1.4%
<i>Total Discharges TFHD</i>	1,702	1,636	1,848	1,884	1,757	1,816	1,625	1,648	23	1.4%
18660										
Occ Health										
<i>Occupational Health Visits - 18660</i>	2,731	2,929	3,655	2,370	1,688	1,650	3,001	1,808	(1,193)	-39.8%
17516										
Lab Draw MOB										
<i>Lab Draw Test - OH - 18864</i>	5,248	4,029	6,031	2,029	196	192	440	250	(190)	-43.2%
17073										
Otolaryngology (ENT) Clinic										
<i>Watson</i>	2,792	2,239	2,382	1,816	1,805	2,365	1,940	2,633	693	35.7%
17078										
General Surgery Clinic										
<i>Cooper, Cahill, Hunt</i>	1,883	1,958	1,409	1,021	836	2,056	1,501	1,617	116	7.7%
17090										
I/M Pulmonology Clinic										
<i>Tirdel</i>	6,104	5,551	5,327	4,504	3,886	3,602	3,286	3,576	290	8.8%
17079										
Cardiology/Family Practice Clinic										
<i>Lombard, Scholnick</i>	5,164	5,942	7,971	7,704	6,925	10,523	3,801	6,401	2,600	68.4%
17080										
Hematology/Oncology Clinic										
<i>Sierra Nevada Oncology</i>	4,937	4,640	4,414	4,586	4,348	4,760	4,684	4,187	(497)	-10.6%
17088										
Internal Medicine Clinic										
<i>Burkholder, Colpitts, Pfent, Schousen, Stoll</i>	2,385	1,823	1,664	3,006	6,616	1,445	7,525	5,412	(2,113)	-28.1%

DEPARTMENTAL VOLUME TRENDS

ID	Department	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021	Variance Inc/(Dec)	%
									Budget		
17081	Radiation Oncology Clinic <i>Sierra Nevada Oncology</i>	705	912	837	443	287	266	397	381	(16)	-4.0%
17082	Urology Clinic <i>Wainstein</i>	0	0	1,171	179	1,595	1,622	2,049	2,249	200	9.8%
17096	Gastroenterology Clinic <i>Schaffer, Racca, Torman</i>	1,426	1,250	1,056	1,058	1,831	1,780	1,613	2,395	782	48.5%
17077	Pediatrics Clinic <i>Arth, Fiamengo, Uglum, Vayner, Wicks, Inouye</i>	11,190	10,645	11,048	10,909	10,037	11,367	9,536	9,434	(102)	-1.1%
17075	Women's (OB/GYN) Clinic <i>Thompson, Taylor, Coll, Streit</i>	0	0	0	9,874	9,969	10,080	9,010	9,840	830	9.2%
17801	Audiology Clinic <i>Silverstate Hearing</i>	321	347	331	560	494	712	638	756	118	18.5%
17086	Sports Medicine Clinic <i>Winans</i>	2,855	2,546	2,014	1,704	1,909	2,088	1,856	1,616	(240)	-12.9%
17087	Orthopedics Clinic <i>Dodd, Ringnes, Foley, Haeder, Hagen</i>	0	0	4,495	10,190	12,531	12,803	11,161	14,121	2,960	26.5%
17089	Neurology Clinic <i>Mwero</i>	0	0	0	0	0	1,591	747	850	103	13.8%
17092	Primary Care/Urgent Care-Truckee <i>Barta, Colpitts, Jensen, Ganong, Krause, Paul, Pfent, Plumb, Samelson</i>	0	0	0	0	0	0	3,180	13,466	10,286	323.5%
17093	Primary Care/Urgent Care-Tahoe City <i>Barta, Jensen, Ganong, Krause, Paul, Plumb, Samelson, Schousen</i>	0	0	0	0	0	0	2,167	9,623	7,456	344.1%

DEPARTMENTAL VOLUME TRENDS

		2015		2016		2017		2018		2019		2020		2021		Variance Inc/(Dec)	%
		Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Inc/(Dec)	Inc/(Dec)		
17094	Primary Care/Urgent Care-Squaw <i>Barta, Jensen, Ganong, Krause, Paul, Plumb, Samelson</i>	0	0	0	0	0	0	0	0	0	0	0	0	1,775	1,509	567.3%	
17097	Endocrinology Clinic <i>Senrad</i>	0	0	0	0	0	0	0	0	85	1,410	708	1,352	644	91.0%		
17315	Palliative Care Clinic <i>Koch, Guslikov, Buchanan</i>	0	0	0	0	0	0	0	0	4,814	0	402	372	(30)	-7.5%		
17830	Behavioral Health Clinic <i>Cross, Lowe, Prichard</i>	0	0	0	0	0	0	0	0	269	0	547	696	149	27.2%		
18777	Respiratory Illness Clinic <i>COVID-19 Testing</i>	0	0	0	0	0	0	0	0	0	0	1,124	0	(1,124)	-100.0%		
19550	Retail Pharmacy <i>Prescriptions</i>	26,185	28,143	30,293	31,695	34,579	33,250	35,104	34,750	(354)	-1.0%						
26170	Med-Surg <i>Inpatient Days</i>	8	12	6	19	16	24	2	8	6	300.0%						
	<i>Observation Days</i>	17	26	21	11	9	10	10	16	6	60.0%						
	<i>Med Surg Days IVCH Summary</i>	25	38	27	30	25	34	12	24	12	100.0%						
27010	Emergency Room <i>Total Emergency Visits</i>	3,720	3,888	4,086	3,832	3,286	3,400	3,373	3,361	(12)	-0.4%						
27084	Primary Care Clinic <i>Koch Visits</i>	0	0	0	578	3,468	3,600	2,861	2,928	67	2.3%						
27085	IVCH Health Clinic <i>Sutton-Pado, Kim, Clyde, Scholnick, Vayner, Mingrone, Ha</i>	1,347	1,879	2,557	3,181	3,432	4,033	4,433	4,790	357	8.1%						

DEPARTMENTAL VOLUME TRENDS

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Budget	2020 Actual	2021 Budget	Variance Inc/(Dec)	%
27086										
I/M - Pediatrics Clinic										
Scholnick, Vayner	1,683	1,394	1,121	1,341	938	1,635	799	866	67	8.4%
27086										
Orthopedic Surgery Clinic										
Hagen Visits	0	0	0	0	119	345	278	494	216	77.7%
27420										
Surgery										
OR IP Minutes	0	0	0	0	0	0	0	0	0	0.0%
OR OP Minutes	8,180	9,521	8,270	6,958	6,619	9,999	5,197	6,546	1,349	26.0%
OR IP Cases	0	0	0	0	0	0	0	0	0	0.0%
OR OP Cases	93	107	97	84	91	100	58	70	12	20.7%
Surgery Cases IVCH Summary	93	107	97	84	91	100	58	70	12	20.7%
Surgery Minutes IVCH Summary	8,180	9,521	8,270	6,958	6,619	9,999	5,197	6,546	1,349	26.0%
27429										
SPD										
Surgery Cases IVCH Summary	93	107	97	84	91	100	58	70	12	20.7%
27427										
PAAS										
PACU IP Minutes	0	0	0	0	0	0	0	0	0	0.0%
PACU OP Minutes	2,475	2,631	2,389	1,906	1,596	2,299	1,594	2,190	596	37.4%
Total ASD Minutes	17,227	21,019	19,239	15,741	14,503	19,898	11,894	14,623	2,729	22.9%
PAAS IVCH Summary	19,702	23,650	21,628	17,647	16,099	22,197	13,488	16,813	3,325	24.7%
27450										
Anesthesia										
Anesthesia IP Minutes	0	0	0	0	0	0	0	0	0	0.0%
Anesthesia OP Minutes	8,454	9,901	8,261	6,877	6,288	7,600	5,103	5,887	784	15.4%
Anesthesia Elsewhere Minutes	0	0	0	0	0	0	0	0	0	0.0%
Anesthesia Minutes IVCH Summary	8,454	9,901	8,261	6,877	6,288	7,600	5,103	5,887	784	15.4%
27470										
Med Supplies sold to Patients										
Total Emergency Visits	3,720	3,888	4,086	3,832	3,286	3,400	3,373	3,361	(12)	-0.4%

DEPARTMENTAL VOLUME TRENDS

2015	2016	2017	2018	2019	2020	2020	2021	Variance Incl/(Dec)	%
27500	Lab								
	Lab - Inpatient Billable Tests	77	139	83	189	99	115	92	400.0%
	Lab - Outpatient Billable Tests	26,458	24,160	26,606	25,428	24,428	29,222	4,102	16.3%
	EKG	575	719	696	666	849	626	6	1.0%
	Reference Lab	1,829	1,707	1,883	1,833	1,717	2,506	576	29.8%
	Blood	0	0	8	0	0	0	0	0.0%
	Laboratory IVCH Summary	28,939	26,725	29,276	28,116	27,093	32,469	4,776	17.2%
27540	Blood								
	Blood	0	0	8	0	0	0	0	0.0%
27590	EKG								
	EKG	575	719	696	666	849	626	6	1.0%
27630	Diagnostic Imaging								
	Radiology - I/P Exams	0	5	2	22	4	33	30	1000.0%
	Radiology - O/P Exams (Inc. Mammo & U/S)	762	784	772	731	777	939	71	8.2%
	Radiology - ER Exams	1,504	1,845	1,889	1,615	1,600	1,600	108	7.2%
	Diagnostic Imaging IVCH Summary	2,266	2,634	2,663	2,368	2,381	2,572	209	8.8%
27680	Cat Scan								
	CT - I/P Exams	0	0	1	0	0	2	0	0.0%
	CT - O/P Exams	169	154	159	234	170	185	0	0.0%
	CT - ER Exams	507	682	716	577	658	650	2	0.3%
	CT IVCH Summary	676	836	876	811	828	837	2	0.2%
27710	Drugs Sold to Patients								
	Pharmacy - I/P Units	170	182	304	379	240	275	220	400.0%
	Pharmacy - O/P Units	8,436	9,437	14,522	14,654	11,503	12,010	789	7.0%
	Pharmacy IVCH Summary	8,606	9,619	14,826	15,033	11,743	12,285	1,009	8.9%

DEPARTMENTAL VOLUME TRENDS

	2015	2016	2017	2018	2019	2020	2020	2021	Variance	%
	Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Incl/(Dec)	Inc/(Dec)
27712										
IV										
IV's - I/P Units	7	8	14	1	0	0	0	0	0	0.0%
IV's - O/P Units	107	239	460	164	0	0	0	0	0	0.0%
IV IVCH Summary	114	247	474	165	0	0	0	0	0	0.0%
27720										
Respiratory Therapy										
RT - I/P Procedures	86	80	37	87	20	30	6	24	18	300.0%
RT - O/P Procedures	1,660	1,781	1,378	802	689	775	629	795	166	26.4%
RT IVCH Summary	1,746	1,861	1,415	889	709	805	635	819	184	29.0%
27770										
Physical Therapy										
PT - Procedures	28,572	29,772	27,855	26,919	29,257	24,999	26,235	28,500	2,265	8.6%
27780										
Speech Therapy										
ST - Procedures	0	0	0	0	0	71	177	225	48	27.1%
27790										
Occupational Therapy										
OT - Procedures	1,691	1,164	1,245	1,332	1,601	1,650	1,574	2,161	587	37.3%
27874										
Sleep Clinic										
Sleep Clinic Visits	127	163	150	157	141	160	51	120	69	135.3%
28340										
Dietary										
Patient Meals	864	798	684	929	869	611	834	734	(100)	-12.0%
Pantry	2,163	5,408	4,071	3,288	2,546	2,171	2,457	2,589	132	5.4%
Non-Patient Meals	0	0	0	0	0	0	0	0	0	0.0%
Dietary IVCH Summary	3,027	6,206	4,755	4,217	3,415	2,782	3,291	3,323	32	1.0%
28560										
Admitting										
Registrations	9,102	9,322	9,210	16,572	24,902	25,145	27,818	38,550	10,732	38.6%
28610										
Administration										
Acute Admissions	8	6	5	10	5	10	1	5	4	400.0%

DEPARTMENTAL VOLUME TRENDS

		2015	2016	2017	2018	2019	2020	2020	2021	Variance	%
		Actual	Actual	Actual	Actual	Actual	Budget	Actual	Budget	Inc/(Dec)	Inc/(Dec)
57770	Physical Therapy										
	<i>PT - TK O/P Procedures</i>	45,686	49,638	51,089	56,302	59,705	49,999	55,060	62,698	7,638	13.9%
57771	Aquatic Therapy										
	<i>PT - Aquatic</i>	2,611	3,101	2,509	1,474	3,589	2,100	2,535	3,600	1,065	42.0%
57780	Speech Therapy										
	<i>ST - O/P Procedures</i>	425	567	559	585	2,612	850	775	2,200	1,425	183.9%
57790	Occupational Therapy										
	<i>OT - O/P Procedures</i>	6,948	7,583	8,444	7,465	7,883	7,400	8,067	8,281	214	2.7%
57802	Sports Performance Training & Testing										
	<i>TCFH - Sports Lab</i>	742	611	1,641	1,423	0	0	0	0	0	0.0%
58660	Occupational Health Testing										
	<i>TCFH - Occupational Hlth Testing</i>	1,257	1,346	1,696	2,476	2,586	3,200	1,880	2,600	720	38.3%
58771	Fitness Center										
	<i>TCFH - Memberships</i>	2,677	2,552	1,553	980	941	1,192	919	500	(419)	-45.6%
58775	HP Fitness/Wellness/Massage										
	<i>TCFH - Fitness/Weight/Nutrition/Other</i>	2,132	1,372	1,688	4,157	3,583	3,080	3,009	1,150	(1,859)	-61.8%

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

We incorporated an overall **5% rate increase effective August 1, 2020**. However, of this 5% increase, the District will only realize approximately 2.5% of the 5% in net revenue due to how we are reimbursed from Medicare and Medi-Cal, our contractual arrangements with insurance plans, charity care, and bad debt.

We are **projecting our budgeted gross revenue for FY 2021 to be \$417.5 million**. This is a \$38.8 million increase to our gross revenue when compared to Pre-Audit FY 2020. FY 2021 gross revenue is 21.8% Inpatient and 78.2% Outpatient

Budgeted EBIDA for FY 2021 is \$18.8 million, representing a \$.4 million increase from Pre-Audit FY 2020. This net increase is reflective of an increase in Gross Patient Revenues, increases in Salaries, Wages & Benefits, Supplies, Purchased Services, and Other Expenses. A budgeted rate increase in August 2020 was necessitated to help offset these budgeted cost increases, inflation, and declining payor reimbursement. Return on Gross Revenue **EBIDA is 4.5%**, projecting .4% lower than Pre-Audit FY 2020.

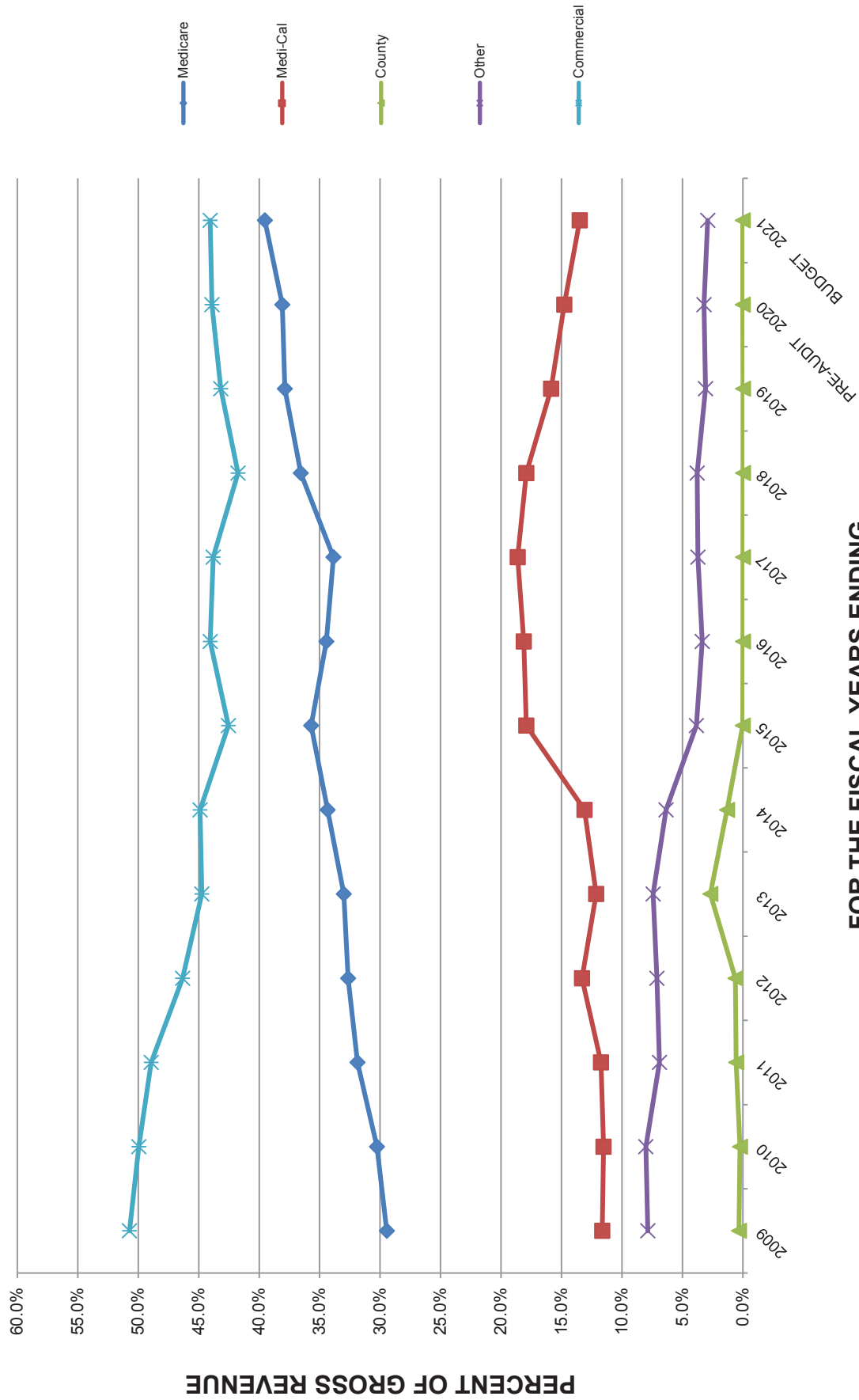
Budgeted Net Income/(Loss) for FY 2021 is a profit of \$12.8 million, a decrease of \$14.4 million from Pre-Audit FY 2020. The decrease is related to non-receipt of COVID-19 Emergency Funding in FY 2021, a decrease in Donations, along with increases to our Depreciation Expense brought on by anticipated capital equipment, building and land acquisitions, and completion of construction projects.

Return on Equity is estimated to be 7.0%, a decrease of 10.5% from the Pre-Audit FY 2020 Return on Equity. This decrease is due to the budgeted lower Net Income combined with a higher Net Asset (Fund) Balance.

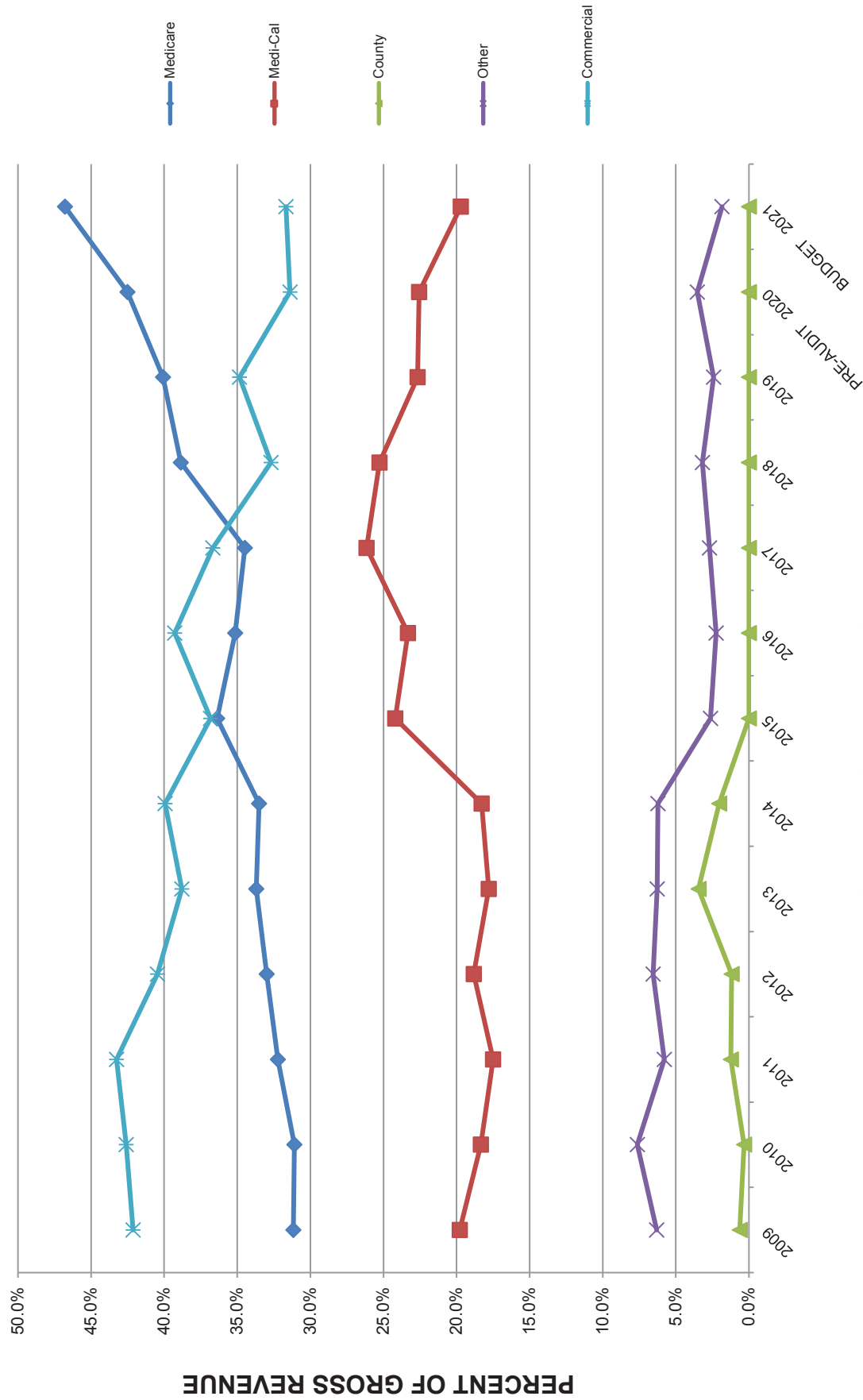
Total Gross Revenue **Payor Mix** for the FY 2021 budget reflects comparable trending that we witnessed in FY 2020. We made marginal adjustments to our Medicare, Medi-Cal, and Commercial percentages. See table below.

Payor Mix	Budget FY 2021	Pre-Audit FY 2020
Medicare	39.5%	38.1%
Medi-Cal	13.5%	14.8%
County	0.0%	0.0%
Other	2.9%	3.2%
Commercial	44.1%	43.9%

GROSS REVENUE PAYOR MIX TRENDING

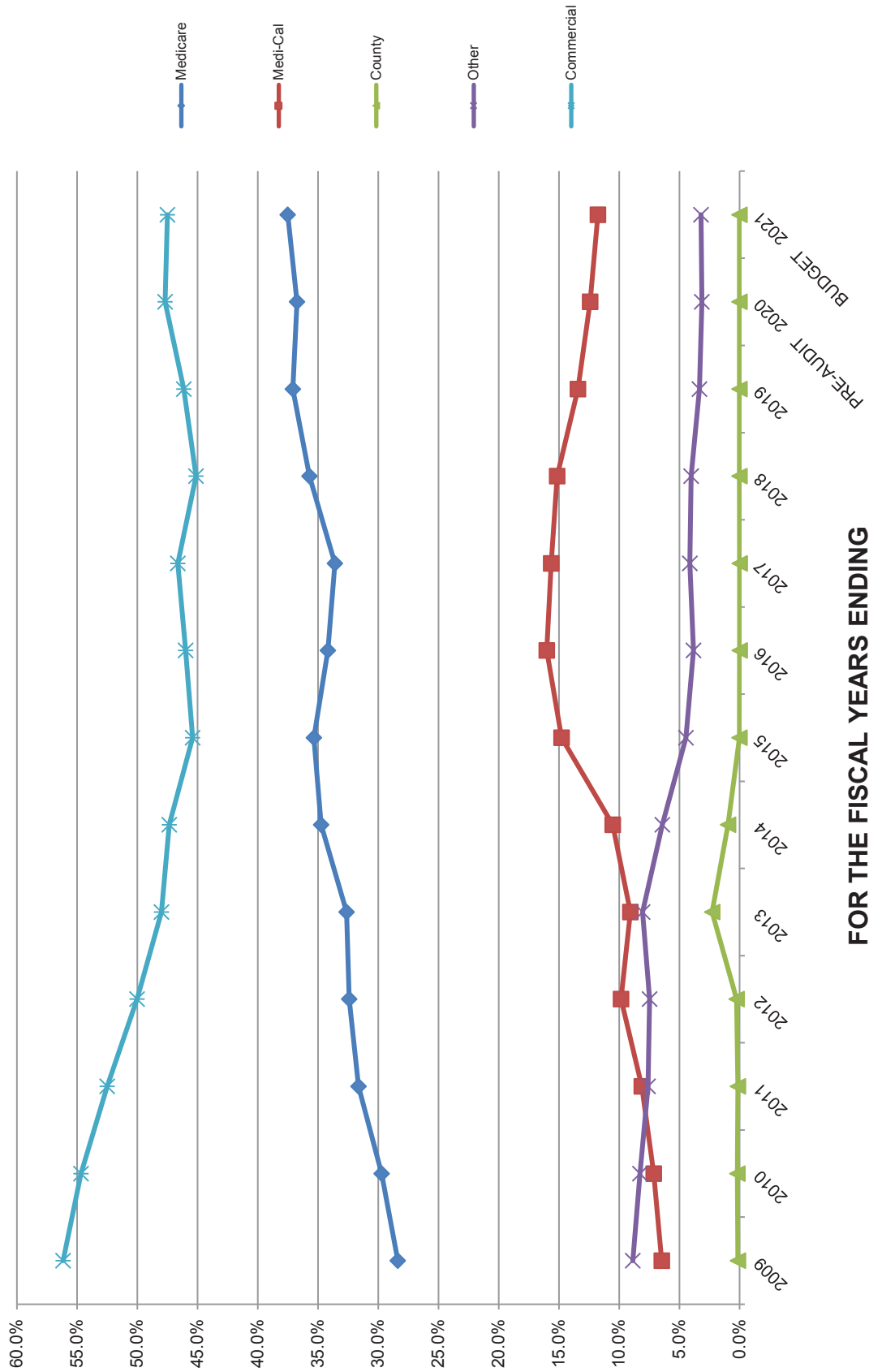


INPATIENT REVENUE PAYOR MIX TRENDING



FOR THE FISCAL YEARS ENDING

OUTPATIENT REVENUE PAYOR MIX TRENDING



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

	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	PRE-AUDIT 2020	BUDGET 2021
INPATIENT												
Medicare	31.1%	32.2%	33.0%	33.7%	33.5%	36.4%	35.1%	34.5%	38.9%	40.1%	42.5%	46.8%
Medi-Cal	18.3%	17.5%	18.8%	17.8%	18.3%	24.2%	23.3%	26.2%	25.3%	22.7%	22.6%	19.7%
County	0.3%	1.2%	1.2%	3.5%	2.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	7.6%	5.8%	6.6%	6.3%	6.2%	2.6%	2.2%	2.7%	3.2%	2.4%	3.5%	1.8%
Commercial	42.6%	43.3%	40.5%	38.8%	39.9%	36.8%	39.3%	36.7%	32.7%	34.8%	31.4%	31.7%
OUTPATIENT												
Medicare	29.7%	31.6%	32.4%	32.6%	34.7%	35.4%	34.2%	33.6%	35.7%	37.1%	36.7%	37.5%
Medi-Cal	7.1%	8.1%	9.8%	9.1%	10.5%	14.8%	16.0%	15.6%	15.2%	13.4%	12.4%	11.8%
County	0.2%	0.1%	0.3%	2.3%	1.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	8.3%	7.6%	7.5%	8.0%	6.4%	4.5%	3.8%	4.1%	4.0%	3.3%	3.1%	3.2%
Commercial	54.7%	52.5%	50.0%	48.0%	47.4%	45.4%	46.0%	46.6%	45.1%	46.1%	47.7%	47.5%
TOTAL												
Medicare	30.3%	31.9%	32.6%	33.0%	34.3%	35.7%	34.5%	33.9%	36.6%	37.9%	38.1%	39.5%
Medi-Cal	11.5%	11.7%	13.3%	12.1%	13.1%	17.9%	18.1%	18.6%	17.9%	15.9%	14.8%	13.5%
County	0.2%	0.6%	0.6%	2.7%	1.3%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Other	8.0%	6.9%	7.1%	7.4%	6.4%	3.8%	3.4%	3.7%	3.8%	3.1%	3.2%	2.9%
Commercial	50.0%	48.9%	46.3%	44.8%	44.9%	42.5%	44.0%	43.8%	41.7%	43.2%	43.9%	44.1%

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 \$182.4 million (43.7% of gross revenue) for FY 2021, representing an increase of \$18.6 million from Pre-Audit FY 2020 (\$163.8 million, 43.3%). The rise in our Contractual Allowances is attributed to the increase in budgeted gross revenue in FY 2021, and accounting for marginal shifts in our Medicare 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 \$4.65 million.

Charity Care has been budgeted at 3.1% of gross revenue totaling \$12.8 million and Bad Debt has been budgeted at 2.4% of gross revenue or \$9.9 million. We believe these percentages are representative of recent economic circumstances and high unemployment rates, and we expect to see shifting of the patient population towards more self-pay and high deductible health plans. Pre-Audit FY 2020 is reflecting \$15.3 million in Charity Care (4.0%) and \$6.8 million in Bad Debt (1.8%).

Prior Period Settlements represents reimbursement or settlements the District may receive or pay related to a previous fiscal year. We are not anticipating receiving additional reimbursement related to the AB113 or Rate Range IGT as these programs continue to bring reimbursement current during the FY 2021 year.

Overall, as a percentage of gross revenue, our Deductions from Revenue is 49.1% of gross revenue, as compared to Pre-Audit FY 2020's 48.5%.

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

Management has budgeted an overall increase of 18.1 FTEs when compared to FY 2020, and a 62.1 FTE increase when compared to the budgeted FY 2020 FTEs.

Increases in our FTEs for FY 2021 are related to additional staffing requirements required for the Multi-Specialty Clinics with the addition of clinics, physicians, and midlevel providers.

We budgeted positions to bring core staffing levels to norms pre-COVID-19.

We accounted for growth in our Patient Financial Services and Access Center to support additional physicians and services, along with additions in our overhead support departments in Materials Management, Revenue Cycle, Project Management, Accounting, Medical Records, and Community Case Management.

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

The approximate overall net increase for FY 2021 as compared to FY 2020 is outlined below:

<i>Additional FTEs added to Programs or Services:</i>	
Gastroenterology	.56
Materials Management	.53
Project Management Office	.50
Accounting	.58
Patient Financial Services	3.17
Patient Registration & Communication	.94
Central Scheduling	12.99
Managed Care	.25
Revenue Cycle	1.15
Medical Records	1.00
Nursing Administration	.47
Case Management	1.15
IVCH Surgery	.36
IVCH PAAS	.60
IVCH Dietary	.27
IVCH Engineering	.31
IVCH Administration	.57
Skilled Nursing Facility	.42
Oncology Program	1.11
Child Care Center	2.60
Multi-Specialty Clinics and MSC Administrative Support	27.49
JPA Housing Project	.39
Total Additional FTE's	57.91

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

<i>FTE Decreases to Core Staffing Levels:</i>	
Med/Surg	
ICU	-3.02
Med/Surg	-2.18
Emergency Department	-3.19
Labor and Delivery	-2.73
Surgery	-3.23
PAAS	-2.18
Ultrasound	-2.49
Respiratory Therapy	-.63
Dietary	-1.39
Pharmacy Overhead	-2.61
Housekeeping	-.54
Engineering	-2.90
Information Technology	-1.28
Nursing Case Management	-.25
Emergency Preparedness	-4.06
IVCH Med/Surg	-.33
IVCH Emergency Department	-.69
IVCH Laboratory	-1.47
IVCH Diagnostic Imaging	-1.75
IVCH Cat Scan	-.56
IVCH Emergency Preparedness	-.78
Home Health	-.65
Hospice and Thrift Stores	-.89
Total FTE Decrease	-39.80
Total	18.11

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 2021 with the financial well-being of the District.

In addition to the District's Employee Resource Allocation/FTEs we have included a separate summary of Physician FTEs, new in the FY 2020 budget.

Budgeted Physician FTEs for FY 2021 total 45.52 compared to FY 2020 actual FTEs of 26.31 and FY 2020 budgeted FTEs of 31.21.

The FY 2021 budget consists of 40.01 FTEs related to clinic operations and 5.51 FTEs in other health system departments, covering the Hospitalist program, Chief Medical Officer, Medical Directorships, and Medical Staff chairs.

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2021

Dept #	Dept Name	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	BUDGET FY 2020	FY 2020	BUDGET FY 2021	BUDGET FY 2021 vs FY 2020	BUDGET FY 2021 vs BUDGET FY 2020
16010	ICU	12.23	15.01	15.51	14.66	13.45	12.96	16.12	13.10	-3.02	0.14
16170	Med-Surg	23.59	25.26	27.83	27.81	25.91	24.22	27.55	25.37	-2.18	1.15
17010	Emergency Room	18.88	23.58	24.13	23.70	20.20	20.37	26.57	23.38	-3.19	3.01
17180	Ski Aid - Sugar Bowl	0.33	0.45	0.39	0.48	0.51	0.50	0.40	0.50	0.10	0.00
17181	Ski Aid - Boreal	0.38	0.40	0.35	0.46	0.45	0.40	0.19	0.40	0.21	0.00
17182	Ski Aid -Alpine	0.38	0.46	0.35	0.46	0.49	0.40	0.34	0.40	0.06	0.00
17400	Labor and Delivery	17.20	19.31	20.42	21.31	16.41	15.61	18.93	16.20	-2.73	0.59
17403	Perinatal	0.80	0.78	0.87	0.39	0.72	0.60	0.70	0.75	0.05	0.15
17420	Surgery	17.14	25.24	24.94	24.26	20.43	20.67	22.98	19.75	-3.23	-0.92
17427	PAAS	10.73	12.26	13.84	12.95	10.56	11.53	14.18	12.00	-2.18	0.47
17428	Pain Clinic	0.34	0.48	0.53	0.39	0.87	0.90	0.64	0.75	0.11	-0.15
17429	Sterile Processing	5.85	6.06	7.09	6.92	7.80	8.62	8.23	8.25	0.02	-0.37
17450	Anesthesia	0.04	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17500	Laboratory	20.47	20.58	23.78	23.29	22.20	23.50	23.91	23.85	-0.06	0.35
17515	Tahoe City Lab Draw	0.89	0.98	0.94	0.88	0.79	0.80	0.83	0.85	0.02	0.05
17593	Cardiac Rehab	0.70	0.64	0.66	0.77	0.92	1.45	1.03	1.10	0.07	-0.35
17630	Diagnostic Imaging	13.62	13.51	14.47	12.97	12.90	14.30	15.98	15.80	-0.18	1.50
17632	Womens Imaging Center	3.28	3.35	3.39	3.38	3.26	3.20	3.65	3.85	0.20	0.65
17633	MOB Diagnostic Imaging	0.95	0.86	0.99	1.08	1.13	0.42	1.10	1.06	-0.04	0.64
17650	Nuclear Medicine	1.10	1.03	1.06	1.32	1.40	1.29	1.39	1.50	0.11	0.21
17660	MRI	1.94	2.08	2.46	2.35	2.20	2.25	2.24	2.12	-0.12	-0.13
17670	Ultrasound	2.52	4.47	4.91	5.60	3.65	3.39	6.39	3.90	-2.49	0.51
17672	Briner Imaging	0.97	0.90	1.27	1.06	1.17	1.11	1.15	1.20	0.05	0.09
17680	Cat Scan	2.54	2.60	2.69	2.74	2.37	2.56	2.53	2.65	0.12	0.09
17685	PET CT	0.36	0.42	0.40	0.42	0.37	0.40	0.37	0.37	0.00	-0.03
17720	Respiratory Therapy	0.00	6.12	6.92	6.69	7.19	6.43	7.48	6.85	-0.63	0.42
17760	Gastro-Intestinal Services	3.66	3.87	3.38	3.24	5.16	5.80	5.72	6.28	0.56	0.48
17770	Physical Therapy - Inpatient	0.00	0.05	0.38	0.16	0.00	0.00	0.00	0.00	0.00	0.00
18210	Education	1.38	1.54	1.80	1.81	2.31	3.50	2.76	2.75	-0.01	-0.75
18340	Dietary	29.70	27.95	28.27	26.34	27.10	30.66	32.36	30.97	-1.39	0.31
18390	Pharmacy Overhead	8.81	9.46	9.77	12.48	10.17	10.50	12.71	10.10	-2.61	-0.40
18400	Materials Management	8.99	8.05	8.85	9.93	9.83	10.00	10.47	11.00	0.53	1.00
18440	Housekeeping	22.76	23.34	25.81	28.16	29.02	30.70	32.04	31.50	-0.54	0.80
18460	Engineering	9.72	12.56	15.21	16.26	13.65	14.80	16.80	13.90	-2.90	-0.90
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	18.77	21.28	25.13	27.06	26.48	26.80	27.05	25.77	-1.28	-1.03

TAHOE FOREST HOSPITAL DISTRICT
TOTAL FTE SUMMARY - HISTORICAL TREND
BUDGET FY 2021

Dept #	Dept Name	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	BUDGET FY 2020	FY 2020	BUDGET FY 2021	BUDGET FY 2021 vs BUDGET FY 2020	BUDGET FY 2021 vs BUDGET FY 2020
18493	Project Management Office	0.00	0.00	0.00	0.00	0.00	3.00	3.50	4.00	0.50	1.00
18510	Accounting	6.44	6.78	6.76	6.06	8.71	10.01	8.42	9.00	0.58	-1.01
18530	Patient Financial Services	29.24	30.57	27.85	20.28	12.71	18.49	14.66	17.83	3.17	-0.66
18560	Patient Registration & Communications	23.32	26.71	28.60	28.32	32.35	33.59	33.26	34.20	0.94	0.61
18570	Access Center/Centralized Scheduling	0.00	0.00	0.00	11.34	41.47	51.00	46.66	59.65	12.99	8.65
18590	Financial Administration	1.00	1.02	1.04	1.04	1.00	1.00	1.00	1.00	0.00	0.00
18591	Revenue Cycle	0.98	1.25	2.09	2.91	2.13	4.00	3.60	4.75	1.15	0.75
18593	Managed Care	0.30	0.27	0.00	0.71	0.32	0.75	0.40	0.65	0.25	-0.10
18610	Administration	5.39	4.31	3.95	5.82	5.98	6.00	6.04	6.00	-0.04	0.00
18612	Corporate Compliance	0.67	0.42	0.70	0.68	0.67	0.80	0.13	0.63	0.50	-0.17
18620	Board of Directors	0.12	0.12	0.07	0.08	0.07	0.10	0.06	0.10	0.04	0.00
18630	Community Relations/Marketing	2.00	2.00	2.09	1.96	1.98	2.00	2.00	2.00	0.00	0.00
18632	Community Development	1.02	1.65	1.13	1.00	1.00	1.00	1.00	1.00	0.00	0.00
18650	Human Resources	4.39	6.20	6.96	6.40	7.90	8.60	8.61	8.60	-0.01	0.00
18700	Medical Records	8.48	8.34	8.11	6.69	4.82	6.00	5.50	6.50	1.00	0.50
18710	Medical Staff	3.86	3.35	3.08	2.85	3.02	3.00	3.03	3.00	-0.03	0.00
18720	Nursing Administration	12.57	12.92	10.46	10.22	10.58	11.53	12.46	12.93	0.47	1.40
18740	Quality	4.42	3.42	4.03	4.72	4.39	5.01	4.50	4.50	0.00	-0.51
18750	Nursing Case Management	3.83	3.64	4.25	6.31	6.78	6.32	6.55	6.30	-0.25	-0.02
18751	Community Case Management	0.09	1.62	4.12	5.28	4.96	6.10	5.75	6.90	1.15	0.80
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	1.18	1.20	0.86	1.17	0.99	1.00	0.83	1.00	0.17	0.00
18770	Population (Community) Health	0.56	0.82	0.54	1.29	2.15	1.75	1.60	1.80	0.20	0.05
18777	Emergency Preparedness/COVID-19	0.27	0.04	0.11	0.07	0.02	0.00	19.30	15.24	-4.06	15.24
TOTAL TFH		371.15	411.58	435.59	446.98	455.07	491.69	533.65	525.80	-7.85	34.11

TAHOE FOREST HOSPITAL DISTRICT
 TOTAL FTE SUMMARY - HISTORICAL TREND
 BUDGET FY 2021

Dept #	Dept Name	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	BUDGET FY 2020	FY 2020	BUDGET FY 2021	BUDGET FY 2021 vs BUDGET FY 2020	BUDGET FY 2021 vs BUDGET FY 2020
26170	Med-Surg	5.36	4.87	5.18	5.22	4.91	4.67	5.00	4.67	-0.33	0.00
27010	Emergency Room	6.31	6.73	6.51	7.49	6.42	6.98	7.87	7.18	-0.69	0.20
27189	Ski Aid-Diamond Peak	0.15	0.18	0.20	0.20	0.18	0.20	0.17	0.20	0.03	0.00
27420	Surgery	0.72	0.80	0.65	0.56	0.53	0.60	0.44	0.80	0.36	0.20
27429	Sterile Processing	0.11	0.13	0.10	0.04	0.02	0.10	0.01	0.20	0.19	0.10
27430	PAAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.60	0.60	0.60
27500	Laboratory	4.70	6.39	6.28	6.05	4.18	3.63	5.47	4.00	-1.47	0.37
27630	Diagnostic Imaging	1.81	3.74	4.01	3.84	2.00	1.96	3.70	1.95	-1.75	-0.01
27680	Cat Scan	1.14	1.15	1.22	1.17	1.35	1.17	1.76	1.20	-0.56	0.03
27770	Physical Therapy	0.00	0.00	0.04	0.01	0.00	0.00	0.01	0.00	-0.01	0.00
28340	Dietary	0.72	0.88	1.45	1.32	0.99	1.29	1.09	1.36	0.27	0.07
28390	Pharmacy Overhead	0.12	0.12	0.00	0.00	0.00	0.40	0.21	0.25	0.04	-0.15
28440	Housekeeping	2.96	3.00	2.93	2.07	2.16	2.00	2.06	2.00	-0.06	0.00
28460	Engineering	0.39	0.36	0.00	0.00	0.03	0.40	0.09	0.40	0.31	0.00
28560	Admitting	4.35	4.93	5.89	5.66	5.98	5.50	6.53	6.55	0.02	1.05
28570	Central Scheduling	0.00	0.00	0.00	0.00	0.00	0.00	0.89	1.00	0.11	1.00
28610	Administration	1.61	1.26	1.04	1.01	1.00	1.00	0.93	1.50	0.57	0.50
28700	Medical Records	0.43	0.46	0.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28720	Nursing Administration	0.48	0.24	1.05	1.01	1.16	1.00	1.01	1.00	-0.01	0.00
28777	Emergency Preparedness	0.00	0.00	0.00	0.00	0.00	0.00	0.78	0.00	-0.78	0.00
TOTAL IVCH		31.36	35.24	36.74	35.65	30.91	30.90	38.02	34.86	-3.16	3.96
TOTAL SKILLED NURSING FACILITY		29.29	29.25	27.29	30.66	30.80	30.99	31.06	31.48	0.42	0.49
TOTAL HOME HEALTH		6.81	7.62	8.01	8.57	6.88	5.72	5.80	5.15	-0.65	-0.57
17310	Hospice	4.81	3.81	3.25	4.69	3.36	3.42	6.53	3.85	-2.68	0.43
19555	Thrift Store Truckee	5.22	4.56	5.53	5.61	6.43	6.55	6.26	6.95	0.69	0.40
19560	Thrift Store Incline (Formerly Kings Beach)	1.88	2.02	1.30	1.55	0.68	1.80	0.60	1.70	1.10	-0.10
TOTAL HOSPICE AND THRIFT		11.91	10.39	10.08	11.85	10.47	11.77	13.39	12.50	-0.89	0.73
17510	Oncology Lab	1.11	1.17	1.20	1.14	1.10	1.02	1.12	1.20	0.08	0.18
17641	Medical Oncology (Infusion Center)	17.69	18.96	22.17	22.51	22.19	22.25	24.20	24.22	0.02	1.97
17642	Radiation Oncology	4.65	4.06	2.92	2.77	2.02	2.00	1.69	2.70	1.01	0.70
TOTAL ONCOLOGY PROGRAM		23.45	24.19	26.29	26.42	25.31	25.27	27.01	28.12	1.11	2.85

TAHOE FOREST HOSPITAL DISTRICT
 TOTAL FTE SUMMARY - HISTORICAL TREND
 BUDGET FY 2021

Dept #	Dept Name	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	BUDGET FY 2020	FY 2020	BUDGET FY 2021	BUDGET FY 2021 vs BUDGET FY 2020	BUDGET FY 2021 vs BUDGET FY 2020
TOTAL CHILDCARE CENTER											
		11.99	10.82	15.37	15.22	16.07	18.50	15.90	18.50	2.60	0.00
17073	Otolaryngology (ENT) Clinic	3.04	4.22	4.03	3.60	3.62	6.14	4.75	5.50	0.75	-0.64
17074	Primary Care	0.00	0.00	0.00	0.00	0.00	0.00	0.37	0.00	-0.37	0.00
17075	2nd Floor Cancer Center Clinics	0.00	0.00	0.00	5.00	7.50	8.25	7.31	24.90	17.59	16.65
17077	Pediatrics Clinic	9.62	10.83	11.17	11.60	11.67	14.36	12.38	12.50	0.12	-1.86
17078	General Surgery Clinic	0.00	0.22	2.33	2.88	2.90	4.50	2.52	0.00	-2.52	-4.50
17079	Cardiology/Family Practice Clinic	13.35	15.29	15.13	17.41	18.43	26.14	18.39	20.15	1.76	-5.99
17082	Urology Clinic	0.00	0.12	2.07	1.72	4.37	3.60	5.51	0.00	-5.51	-3.60
17085	TIFH Health Clinic	5.34	5.53	3.80	2.86	2.87	2.63	3.19	0.70	-2.49	-1.93
17086	Sports Medicine Clinic	2.14	1.79	1.57	1.42	1.32	1.21	1.29	1.00	-0.29	-0.21
17087	Orthopedics Clinic	0.00	1.93	0.00	6.47	15.12	19.64	17.58	20.00	2.42	0.36
17089	Neurology Clinic	0.00	0.00	0.00	0.00	0.00	2.00	0.68	0.00	-0.68	-2.00
17090	Internal Medicine/Pulmonology Clinic	6.23	5.89	5.71	7.30	6.06	6.91	5.28	9.25	3.97	2.34
17092	Primary Care/Urgent Care-Truckee	0.00	0.00	0.00	0.00	0.00	0.00	6.20	14.52	8.32	14.52
17093	Primary Care/Urgent Care-Tahoe City	0.00	0.00	0.00	0.00	0.00	0.00	3.45	6.90	3.45	6.90
17094	Primary Care/Urgent Care-Squaw Valley	0.00	0.00	0.00	0.00	0.00	0.00	1.26	2.22	0.96	2.22
17096	Gastroenterology Clinic	0.00	0.41	3.29	3.03	2.85	2.75	3.62	0.00	-3.62	-2.75
17097	Endocrinology Clinic	0.00	0.00	0.00	0.00	0.09	1.00	0.85	0.00	-0.85	-1.00
17315	Palliative Care	0.00	0.00	0.00	0.00	0.10	2.46	2.56	2.15	-0.41	-0.31
17516	Lab Draw - MOB	0.68	0.53	0.00	0.00	0.01	0.00	0.00	0.00	0.00	0.00
17801	Audiology Clinic	0.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
17830	Behavioral Health	0.00	0.00	0.00	0.00	1.19	2.00	3.36	4.72	1.36	2.72
18532	Clinics Business Office	0.00	0.00	0.00	0.00	2.62	3.00	0.00	0.00	0.00	-3.00
18660	Occupational Health	1.82	2.42	6.41	7.51	7.64	7.33	7.66	10.40	2.74	3.07
18715	Clinics Administration	8.59	4.91	5.99	7.56	9.98	11.00	10.98	12.00	1.02	1.00
19514	Placer County	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
19524	Internal Medicine (formerly Mt. Medical)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
27084	IVCH Primary Care Clinic	0.00	0.00	0.00	0.60	4.10	4.11	3.76	3.75	-0.01	-0.36
27085	IVCH Health Clinic	1.38	2.98	4.76	6.20	7.08	7.71	8.07	7.85	-0.22	0.14
27086	IVCH Internal Medicine/Pediatrics Clinic	2.70	0.55	0.00	0.03	0.01	0.41	0.00	0.00	0.00	-0.41
TOTAL MULTI-SPECIALTY CLINIC SERVICES		55.13	57.62	66.26	85.19	109.53	137.15	131.02	158.51	27.49	21.36
TOTAL RETAIL PHARMACY											
		4.31	4.22	5.41	4.82	5.75	5.25	6.06	5.75	-0.31	0.50

TAHOE FOREST HOSPITAL DISTRICT
 TOTAL FTE SUMMARY - HISTORICAL TREND
 BUDGET FY 2021

Dept #	Dept Name	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	BUDGET FY 2020	FY 2020	BUDGET FY 2021	FY 2021 vs BUDGET FY 2020	BUDGET FY 2021 vs BUDGET FY 2020
18615	TFH Foundation	2.68	1.91	2.89	2.97	2.52	3.40	3.20	3.00	-0.20	-0.40
19553	The Gift Tree	0.00	0.06	0.09	0.59	0.90	0.75	0.83	1.00	0.17	0.25
28615	IVCH Foundation	0.03	0.70	1.42	1.60	1.65	1.20	1.19	0.80	-0.39	-0.40
TOTAL FOUNDATIONS		2.71	2.67	4.40	5.16	5.07	5.35	5.22	4.80	-0.42	-0.55
TOTAL VOLUNTEERS		0.43	0.38	0.10	0.45	0.12	1.00	1.00	1.00	0.00	0.00
TOTAL CENTER OPERATIONS		0.56	1.00	3.88	4.30	4.67	4.35	4.12	4.17	0.05	-0.18
18633	Wellness Neighborhood	1.35	2.40	3.67	2.99	4.53	5.54	4.99	5.00	0.01	-0.54
18634	Medi-Cal PRIME Project	0.00	0.00	0.98	2.77	3.26	3.21	3.57	2.70	-0.87	-0.51
18792	JPA Housing Project	0.00	0.00	0.00	0.00	0.00	0.00	0.11	0.50	0.39	0.50
TOTAL INITIATIVE PROGRAMS		1.35	2.40	4.65	5.76	7.79	8.75	8.67	8.20	-0.47	-0.55
18492	CPSI Conversion	1.98	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18493	SOFT Upgrade - In FY2016	0.00	1.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
18495	Systems Upgrade (EPIC & Premier FY18)	0.00	0.00	0.00	1.87	0.02	0.00	0.02	0.00	-0.02	0.00
18465	Construction Labor	0.44	0.00	0.00	0.00	0.82	3.80	3.51	3.70	0.19	-0.10
TOTAL CAPITALIZED LABOR		2.42	1.27	0.00	1.87	0.84	3.80	3.53	3.70	0.17	-0.10
GRAND TOTAL TFHD		552.87	598.65	644.07	682.90	709.28	780.49	824.45	842.54	18.09	62.05

TAHOE FOREST HOSPITAL DISTRICT
 TOTAL PHYSICIAN FTE SUMMARY
 BUDGET FY 2021

Dept #	Dept Name	BUDGET FY 2020	FY 2020	BUDGET FY 2021	BUDGET FY 2021 vs FY 2020	BUDGET FY 2021 vs BUDGET FY 2020
17073	Otolaryngology (ENT) Clinic	1.00	1.04	1.07	0.03	0.07
17075	2nd Floor Cancer Center Clinics	2.90	3.50	10.15	6.65	7.25
17077	Pediatrics Clinic	3.91	3.46	4.26	0.80	0.35
17078	General Surgery Clinic	2.00	1.47	0.00	-1.47	-2.00
17079	Cardiology/Family Practice Clinic	1.33	0.45	3.87	3.42	2.54
17082	Urology Clinic	0.50	0.50	0.00	-0.50	-0.50
17085	TFH Health Clinic	0.50	0.33	0.52	0.19	0.02
17086	Sports Medicine Clinic	0.55	0.90	0.96	0.06	0.41
17087	Orthopedics Clinic	2.24	2.34	4.32	1.98	2.08
17088	Internal Medicine	4.04	3.09	0.00	-3.09	-4.04
17089	Neurology Clinic	0.00	0.24	0.00	-0.24	0.00
17090	Internal Medicine/Pulmonology Clinic	0.55	0.85	1.70	0.85	1.15
17092	Primary Care/Urgent Care-Truckee	0.00	1.17	3.53	2.36	3.53
17093	Primary Care/Urgent Care-Tahoe City	0.00	1.20	4.75	3.55	4.75
17094	Primary Care/Urgent Care-Squaw Valley	0.00	0.37	1.00	0.63	1.00
17096	Gastroenterology Clinic	1.10	1.09	0.00	-1.09	-1.10
17097	Endocrinology Clinic	1.00	0.62	0.00	-0.62	-1.00
17801	Audiology Clinic	0.00	0.00	0.00	0.00	0.00
18777	Respiratory Illness Clinic	0.00	0.00	0.33	0.33	0.33
18660	Occupational Health	0.50	0.00	0.24	0.24	-0.26
27084	IVCH Primary Care Clinic	0.27	0.27	0.50	0.23	0.23
27085	IVCH Health Clinic	1.29	1.14	2.81	1.67	1.52
27086	IVCH Internal Medicine/Pediatrics Clinic	0.37	0.20	0.00	-0.20	-0.37
27100	IVCH Orthopedic Surgery	0.13	0.06	0.00	-0.06	-0.13
TOTAL MULTI-SPECIALTY CLINIC SERVICES		24.18	24.29	40.01	15.72	15.83
16010	ICU	0.00	0.00	0.20	0.20	0.20
16580	Skilled Nursing Facility	0.00	0.00	0.17	0.17	0.17
17010	Emergency Department	0.30	0.00	0.61	0.61	0.31
17076	Hospitalist	5.40	2.02	3.20	1.18	-2.20
17290	Home Health	0.00	0.00	0.01	0.01	0.01
17310	Hospice	0.06	0.00	0.10	0.10	0.04
17315	Palliative Care	0.05	0.00	0.25	0.25	0.20
17593	Cardiac Rehab	0.00	0.00	0.02	0.02	0.02
18240	Medical Postgraduate Education	0.00	0.00	0.08	0.08	0.08
18610	Administration	0.83	0.00	0.64	0.64	-0.19
18633	Wellness Neighborhood	0.00	0.00	0.03	0.03	0.03
18710	Medical Staff	0.20	0.00	0.06	0.06	-0.14
18715	Physician Services	0.00	0.00	0.06	0.06	0.06
18740	Quality Management	0.03	0.00	0.06	0.06	0.03
27010	IVCH Emergency Department	0.04	0.00	0.01	0.01	-0.03
27874	IVCH Sleep Clinic	0.04	0.00	0.01	0.01	-0.03
57770	Physical Therapy - Outpatient	0.02	0.00	0.00	0.00	-0.02
58450	Center Overhead	0.06	0.00	0.00	0.00	-0.06
TOTAL OTHER HEALTH SYSTEM DEPARTMENT		7.03	2.02	5.51	3.49	-1.52
GRAND TOTAL TFHD		31.21	26.31	45.52	19.21	14.31

Tahoe Forest Hospital District Statement of Cash Flows

The District is projecting that as of June 30, 2021 we will have approximately \$127.9 million in unrestricted cash available for the Days Cash on Hand calculation, which represents 224 days. These figures include Medicare Accelerated Payments (MAP). If we excluded the MAP, we will have approximately \$117.7 million in unrestricted cash available for the Days Cash on Hand Calculation of 206 Days

According to rating information provided by S&P called "U.S. Not-For-Profit Acute Health Care Stand-Alone Hospital Median Financial Ratios 2018 vs. 2017", dated August 15, 2019, the following represent median ratios for Days Cash on Hand (DCOH) by rating:

AA+	363 DCOH
AA-	311 DCOH
A+	325 DCOH
A	237 DCOH
A-	232 DCOH
BBB+	208 DCOH
BBB	142 DCOH
BBB-	134 DCOH

We concluded our last annual review with S&P in May 2015 and are no longer required to be reviewed due to the refinancing of the 2006 Revenue Bond.

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 2021 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

	PRE-AUDIT FYE 2020	BUDGET FYE 2021	BUDGET 1ST QTR	BUDGET 2ND QTR	BUDGET 3RD QTR	BUDGET 4TH QTR
Net Operating Rev/(Exp) - EBIDA	18,452,465	18,816,313	7,262,312	3,977,225	4,253,010	3,323,766
Interest Income	1,554,599	877,531	243,422	222,647	208,904	202,558
Property Tax Revenue	7,928,820	8,147,000	517,000	100,000	4,400,000	3,130,000
Donations	1,327,474	814,000	202,000	204,000	204,000	204,000
Emergency Funds	13,521,428	-	-	-	-	-
Debt Service Payments	(4,863,882)	(5,088,979)	(1,756,450)	(1,059,147)	(1,214,235)	(1,059,147)
Property Purchase Agreement	(805,927)	(811,932)	(202,983)	(202,983)	(202,983)	(202,983)
2018 Municipal Lease	(1,574,216)	(1,717,332)	(429,333)	(429,333)	(429,333)	(429,333)
Copier	(62,040)	(62,160)	(15,540)	(15,540)	(15,540)	(15,540)
2017 VR Demand Bond	(790,555)	(852,391)	(697,303)	-	(155,088)	-
2015 Revenue Bond	(1,631,144)	(1,645,164)	(411,291)	(411,291)	(411,291)	(411,291)
Physician Recruitment	(263,670)	(287,500)	(62,500)	(75,000)	(75,000)	(75,000)
Investment in Capital Equipment	(3,603,646)	(3,509,190)	(1,097,349)	(729,337)	(961,447)	(721,057)
Municipal Lease Reimbursement	1,164,582	2,354,714	600,000	-	1,000,000	754,714
IT/EMR/Business Systems	(2,608,465)	(1,284,350)	(62,500)	(379,850)	(588,000)	(254,000)
Building Projects/Properties	(8,042,805)	(18,578,626)	(1,086,900)	(7,950,850)	(4,620,671)	(4,920,205)
Change in Accounts Receivable	7,068,523	2,353,530	933,832	195,863	1,128,179	95,656
Change in Settlement Accounts	17,330,115	(8,164,723)	(1,426,395)	(2,615,260)	(6,112,434)	1,989,366
Change in Other Assets	300,265	(2,400,000)	(600,000)	(600,000)	(600,000)	(600,000)
Change in Other Liabilities	(3,316,939)	900,000	100,000	(1,050,000)	3,050,000	(1,200,000)
Change in Cash Balance	45,948,864	(5,050,280)	3,766,472	(9,759,709)	72,306	870,650
Beginning Unrestricted Cash	87,018,706	132,967,570	132,967,570	136,734,042	126,974,333	127,046,639
Ending Unrestricted Cash	132,967,570	127,917,290	136,734,042	126,974,333	127,046,639	127,917,290
Operating Cash	112,587,033	117,727,021	116,353,505	106,593,796	111,761,237	117,727,021
Medicare Accelerated Payments	20,380,537	10,190,269	20,380,537	20,380,537	15,285,403	10,190,269
Expense Per Day	522,193	571,731	570,792	567,415	569,942	571,731
Days Cash On Hand	255	224	240	224	223	224
Days Cash On Hand - Operating Cash Only	216	206	204	188	196	206

Footnotes:

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

Tahoe Forest Hospital District Capital Expenditures

The District has capital expenditure requests for FY 2021 totaling \$23.4 million. We recommend approval for \$23.4 million, with the caveat that we will prioritize expenditures based on the financial status of the District including cash position, as well as priority ranking. Items listed as “Mission Critical” will receive first priority, items listed as “High” will receive second priority, items listed as “Medium” and “Low will receive the lowest priority.

The \$23.4 million will be funded through operations and cash reserves, with some reimbursement from the remaining municipal lease funds. On the following pages is a detailed list of capital requests for FY 2021, but a summary is provided below:

1. Equipment - \$3,509,190
2. IT/EMR/Business Systems - \$1,284,350
3. Building Projects/Properties - \$18,578,626

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 2024.

Tahoe Forest Hospital District
 Capital Budget
 FY 2021

	Recommended Approved Capital Budget
Total Capital Requests:	
TFH Equipment	\$ 2,846,255
IVCH Equipment	629,045
TCFH Equipment	33,890
Total Equipment	<u>\$ 3,509,190</u>
TFH IT/EMR/Business Systems	\$ 1,284,350
IVCH IT/EMR/Business Systems	-
TCFH IT/EMR/Business Systems	-
Total IT/EMR/Business Systems	<u>\$ 1,284,350</u>
TFH Building Projects/Properties	\$ 16,425,176
IVCH Building Projects/Properties	2,068,450
TCFH Building Projects/Properties	85,000
Total Building Projects/Properties	<u>\$ 18,578,626</u>
Total	<u><u>\$ 23,372,166</u></u>

Tahoe Forest Hospital District
 Cash Flow Schedule of 2021 Capital Budget

	FY 2021	1st Quarter	2nd Quarter	3rd Quarter	4th Quarter
Recommended Approved 2021 Capital Budget:					
TFH Equipment	\$ 2,846,255	\$ 1,024,493	\$ 663,337	\$ 595,057	\$ 563,368
IVCH Equipment	629,045	72,856	60,000	355,000	141,189
TCFH Equipment	33,890	-	6,000	11,390	16,500
Total Equipment	<u>\$ 3,509,190</u>	<u>\$ 1,097,349</u>	<u>\$ 729,337</u>	<u>\$ 961,447</u>	<u>\$ 721,057</u>
TFH IT/EMR/Business Systems	\$ 1,284,350	\$ 62,500	\$ 379,850	\$ 588,000	\$ 254,000
IVCH IT/EMR/Business Systems	-	-	-	-	-
TCFH IT/EMR/Business Systems	-	-	-	-	-
Total IT/EMR/Business Systems	<u>\$ 1,284,350</u>	<u>\$ 62,500</u>	<u>\$ 379,850</u>	<u>\$ 588,000</u>	<u>\$ 254,000</u>
TFH Building Projects/Properties	\$ 16,425,176	\$ 1,005,900	\$ 7,727,850	\$ 3,851,221	\$ 3,840,205
IVCH Building Projects/Properties	2,068,450	51,000	223,000	769,450	1,025,000
TCFH Building Projects/Properties	85,000	30,000	-	-	55,000
Total Building Projects/Properties	<u>\$ 18,578,626</u>	<u>\$ 1,086,900</u>	<u>\$ 7,950,850</u>	<u>\$ 4,620,671</u>	<u>\$ 4,920,205</u>
Total	<u>\$ 23,372,166</u>	<u>\$ 2,246,749</u>	<u>\$ 9,060,037</u>	<u>\$ 6,170,118</u>	<u>\$ 5,895,262</u>

TAHOE FOREST HOSPITAL DISTRICT
CAPITAL REQUEST LISTING BY DEPARTMENT
FY 2021 BUDGET

TAHOE FOREST HOSPITAL										
SUBTOTAL TFH		\$ 2,846,255	\$ 1,024,493	\$ 663,337	\$ 595,057	\$ 563,368				
INCLINE VILLAGE COMMUNITY HOSPITAL										
SUBTOTAL IVCH		\$ 629,045	\$ 72,856	\$ 60,000	\$ 355,000	\$ 141,189				
TAHOE CENTER FOR HEALTH AND SPORTS PERFORMANCE										
SUBTOTAL TCHSP		\$ 33,890	\$ -	\$ 6,000	\$ 11,390	\$ 16,500				
TAHOE FOREST HOSPITAL										
		\$ 2,379,696	MISSION CRITICAL	\$ 850,263	\$ 621,802	\$ 493,557	\$ 414,074			
		\$ 411,559	HIGH	\$ 174,230	\$ 41,535	\$ 96,500	\$ 99,294			
		\$ 5,000	MEDIUM	\$ -	\$ -	\$ 5,000	\$ -			
		\$ 50,000	LOW	\$ -	\$ -	\$ -	\$ 50,000			
INCLINE VILLAGE COMMUNITY HOSPITAL										
		\$ 365,275	MISSION CRITICAL	\$ 57,675	\$ 60,000	\$ 226,500	\$ 21,100			
		\$ 263,770	HIGH	\$ 15,181	\$ -	\$ 128,500	\$ 120,089			
		\$ -	MEDIUM	\$ -	\$ -	\$ -	\$ -			
		\$ -	LOW	\$ -	\$ -	\$ -	\$ -			
TAHOE CENTER FOR HEALTH AND SPORTS PERFORMANCE										
		\$ -	MISSION CRITICAL	\$ -	\$ -	\$ -	\$ -			
		\$ 28,890	HIGH	\$ -	\$ 6,000	\$ 6,390	\$ 16,500			
		\$ 5,000	MEDIUM	\$ -	\$ -	\$ 5,000	\$ -			
		\$ -	LOW	\$ -	\$ -	\$ -	\$ -			
TAHOE FOREST HOSPITAL DISTRICT GRAND TOTALS										
		\$ 2,744,971	MISSION CRITICAL	\$ 907,938	\$ 681,802	\$ 720,057	\$ 435,174			
		\$ 704,219	HIGH	\$ 189,411	\$ 47,535	\$ 231,390	\$ 235,883			
		\$ 10,000	MEDIUM	\$ -	\$ -	\$ 10,000	\$ -			
		\$ 50,000	LOW	\$ -	\$ -	\$ -	\$ 50,000			
		\$ 3,509,190	GRAND TOTAL	\$ 1,097,349	\$ 729,337	\$ 961,447	\$ 721,057			

TAHOE FOREST HOSPITAL DISTRICT
IT CAPITAL REQUEST LISTING BY DEPARTMENT
FY 2021 BUDGET

Dept.	Description	Justification	Total Cost	Priority	Qtr 1	Qtr 2	Qtr 3	Qtr 4
TAHOE FOREST HOSPITAL								
	SUBTOTAL TFH		\$ 1,284,350		\$ 62,500	\$ 379,850	\$ 588,000	\$ 254,000
INCLINE VILLAGE COMMUNITY HOSPITAL								
	SUBTOTAL IVCH		\$ -		\$ -	\$ -	\$ -	\$ -
TAHOE CENTER FOR HEALTH AND SPORTS PERFORMANCE								
	SUBTOTAL TCHSP		\$ -		\$ -	\$ -	\$ -	\$ -
TAHOE FOREST HOSPITAL DISTRICT GRAND TOTALS			\$ 1,014,350	MISSION CRITICAL	\$ 60,000	\$ 297,350	\$ 512,000	\$ 145,000
			\$ 161,000	HIGH	\$ 2,500	\$ 82,500	\$ 76,000	\$ -
			\$ 109,000	MEDIUM	\$ -	\$ -	\$ -	\$ 109,000
			\$ 1,284,350	GRAND TOTAL	\$ 62,500	\$ 379,850	\$ 588,000	\$ 254,000

TAHOE FORES HOSPITAL DISTRICT
CAPITAL PROJECTS REQUEST LISTING BY DEPARTMENT
FY 2021 BUDGET

Description	Justification	Total Project Cost	2021 Budget	Priority	Qtr 1	Qtr 2	Qtr 3	Qtr 4
TAHOE FOREST HOSPITAL								
SUBTOTAL TFH		\$ 16,425,176	\$ 1,005,900		\$ 7,727,850	\$ 3,851,221	\$ 3,840,205	
INCLINE VILLAGE COMMUNITY HOSPITAL								
SUBTOTAL IVCH		\$ 2,068,450	\$ 51,000		\$ 223,000	\$ 769,450	\$ 1,025,000	
TAHOE CENTER FOR HEALTH AND SPORTS PERFORMANCE								
SUBTOTAL TCHSP		\$ 85,000	\$ 30,000		\$ 15,901,700	\$ 9,241,342	\$ 55,000	\$ 9,785,410
TAHOE FOREST HOSPITAL								
	Mission Critical	\$ 14,199,835	\$ 746,400		\$ 7,458,350	\$ 3,039,880	\$ 2,955,205	
	High	\$ 2,070,341	\$ 169,500		\$ 244,500	\$ 811,341	\$ 845,000	
	Medium	\$ 155,000	\$ 90,000		\$ 25,000	\$ -	\$ 40,000	
	Low	\$ -	\$ -		\$ -	\$ -	\$ -	
INCLINE VILLAGE COMMUNITY HOSPITAL								
	Mission Critical	\$ 1,140,500	\$ 30,000		\$ 110,500	\$ 500,000	\$ 500,000	
	High	\$ 927,950	\$ 21,000		\$ 112,500	\$ 269,450	\$ 525,000	
	Medium	\$ -	\$ -		\$ -	\$ -	\$ -	
	Low	\$ -	\$ -		\$ -	\$ -	\$ -	
TAHOE CENTER FOR HEALTH AND SPORTS PERFORMANCE								
	Mission Critical	\$ 10,000	\$ 10,000		\$ -	\$ -	\$ -	
	High	\$ 8,000	\$ 8,000		\$ -	\$ -	\$ -	
	Medium	\$ 12,000	\$ 12,000		\$ -	\$ -	\$ -	
	Low	\$ 55,000	\$ -		\$ -	\$ -	\$ 55,000	
TAHOE FOREST HOSPITAL DISTRICT GRAND TOTALS								
	Mission Critical	\$ 15,350,335	\$ 786,400		\$ 7,568,850	\$ 3,539,880	\$ 3,455,205	
	High	\$ 3,006,291	\$ 198,500		\$ 357,000	\$ 1,080,791	\$ 1,370,000	
	Medium	\$ 167,000	\$ 102,000		\$ 25,000	\$ -	\$ 40,000	
	Low	\$ 55,000	\$ -		\$ -	\$ -	\$ 55,000	
	Grand Total	\$ 18,578,626	\$ 1,086,900		\$ 7,950,850	\$ 4,620,671	\$ 4,920,205	

Tahoe Forest Hospital District
Multi-year Capital Plan

	BUDGET FY 2021	FY 2022	FY 2023	FY 2024
<u>INVESTMENT IN CAPITAL</u>				
Capital Equipment	3,509,190	2,057,207	2,958,800	1,004,000
IT/EMR/Business Systems	1,284,350	1,950,000	2,160,000	1,770,000
Building Projects/Properties	18,578,626	38,452,431	50,323,063	45,229,944
Total	\$ 23,372,166	\$ 42,459,638	\$ 55,441,863	\$ 48,003,944

**TAHOE FOREST HOSPITAL DISTRICT
CAPITAL BUDGET FOR FISCAL YEARS 2022, 2023, AND 2024**

	DESCRIPTION	QTY	FY2022	FY2023	FY2024
	TAHOE FOREST HOSPITAL				
	SUBTOTAL TFH		\$ 1,686,807	\$ 2,774,800	\$ 928,000
	INCLINE VILLAGE COMMUNITY HOSPITAL				
	SUBTOTAL IVCH		\$ 356,900	\$ 159,000	\$ 64,500
	TAHOE CENTER FOR HEALTH				
	SUBTOTAL TCFH		\$ 13,500	\$ 25,000	\$ 11,500
	TAHOE FOREST HOSPITAL DISTRICT GRAND TOTAL		\$ 2,057,207	\$ 2,958,800	\$ 1,004,000

**TAHOE FOREST HOSPITAL DISTRICT
CAPITAL BUDGET FOR FISCAL YEARS 2022, 2023, AND 2024**

	DESCRIPTION	FY2022	FY2023	FY2024
TAHOE FOREST HOSPITAL				
	SUBTOTAL TFH	\$ 1,950,000	\$ 2,160,000	\$ 1,770,000
INCLINE VILLAGE COMMUNITY HOSPITAL				
	SUBTOTAL IVCH	\$ -	\$ -	\$ -
TAHOE CENTER FOR HEALTH				
	SUBTOTAL TCFH	\$ -	\$ -	\$ -
TAHOE FOREST HOSPITAL DISTRICT GRAND TOTALS		\$ 1,950,000	\$ 2,160,000	\$ 1,770,000

TAHOE FOREST HOSPITAL DISTRICT
THREE YEAR CAPITAL PROJECTS REQUEST LIST
FY 2022-2024

Description	Justification	Total Project Cost	Priority	2022	2023	2024
TAHOE FOREST HOSPITAL						
SUBTOTAL TFH				\$ 35,598,431	\$ 50,323,063	\$ 45,029,944
INCLINE VILLAGE COMMUNITY HOSPITAL						
SUBTOTAL IVCH				\$ 2,854,000	\$ -	\$ 200,000
TAHOE CENTER FOR HEALTH AND SPORTS PERFORMANCE						
SUBTOTAL TCHSP				\$ -	\$ -	\$ -
				\$ 38,452,431	\$ 50,323,063	\$ 45,229,944

TAHOE FOREST HOSPITAL DISTRICT
 CAPITAL PROJECTS
 FY 2025 - 2029

Description	Justification	Total Project Cost	Priority	2025	2026	2027	2028	2029	2030
TAHOE FOREST HOSPITAL									
SUBTOTAL TFH				\$ 27,656,883	\$ 21,858,151	\$ 27,089,319	\$ 28,148,006	\$ 11,513,843	\$ 5,230,000
INCLINE VILLAGE COMMUNITY HOSPITAL									
SUBTOTAL IVCH				\$ 1,000,000	\$ 200,000	\$ 1,000,000	\$ -	\$ -	\$ -
TAHOE CENTER FOR HEALTH AND SPORTS PERFORMANCE									
SUBTOTAL TCHSP				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
				\$ 28,656,883	\$ 22,058,151	\$ 28,089,319	\$ 28,148,006	\$ 11,513,843	\$ 5,230,000

Tahoe Forest Hospital District Ratio Analysis and Financial Forecasts

Within this section you will find the District Standard and Poor's ratio calculations for FY 2015 – Pre-Audit 2020, Budget 2021, plus an additional 9 year projection through 2030, the Median Ratios for the U.S. Not-For Profit Acute 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 \$50 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.

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

	Audited 2015	Audited 2016	Audited 2017	Audited 2018	Audited 2019	Pre-Audit 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Net Patient Revenue	\$118,955	\$130,395	\$148,296	\$148,737	\$188,880	\$194,956	\$212,321	\$223,404	\$233,905	\$241,205	\$247,591	\$252,764	\$257,707	\$261,736	\$266,049	\$269,266
Tax Revenue	10,310	10,177	12,877	10,906	12,769	13,205	13,673	14,233	14,710	15,193	15,701	16,213	16,748	17,311	17,909	18,520
Other Operating Revenue	6,984	8,025	9,965	9,962	11,106	12,988	12,440	12,965	12,691	12,817	12,946	13,075	13,206	13,338	13,471	13,606
Total Operating Revenues	135,249	148,597	170,138	169,605	212,755	221,149	238,434	250,201	261,306	269,216	276,238	282,052	287,661	292,385	297,429	301,392
Total Operating Expenses	135,176	139,365	153,987	167,577	196,639	209,023	225,956	235,532	246,054	252,624	259,718	266,572	273,592	279,931	286,764	293,595
Income from Operations	1,073	9,232	16,151	2,028	16,115	12,126	12,478	14,669	15,252	16,354	16,519	15,480	14,070	12,454	10,666	7,797
Net Nonoperating Income	1,060	2,481	2,313	3,402	4,207	15,064	290	1,047	1,308	2,485	2,558	2,726	3,222	3,403	3,250	3,617
Excess of Revenue Over Expenses	2,133	11,713	18,464	5,430	20,323	27,189	12,768	15,716	16,560	18,839	19,078	18,207	17,291	15,856	13,916	11,414
Add Depreciation & Amortization Expense	9,613	10,280	10,747	11,286	13,534	13,365	13,871	14,565	15,293	16,058	16,860	17,703	18,589	18,774	19,244	19,725
Add Interest Expense on Revenue Debt	1,620	1,408	1,260	1,170	1,317	1,436	1,351	995	859	725	624	526	448	376	301	224
Add Interest Expense on GO Debt	3,639	2,653	2,720	3,850	3,814	3,621	3,403	3,319	3,233	3,147	3,028	2,892	2,742	2,581	2,429	2,261
Less GO Bond Ad Valorem Taxes	(4,829)	(4,715)	(5,661)	(3,869)	(5,220)	(5,220)	(5,008)	(5,264)	(5,428)	(5,587)	(5,752)	(5,922)	(6,097)	(6,286)	(6,499)	(6,711)
Less Unrestricted Ad Valorem Taxes	(5,481)	(5,462)	(7,315)	(7,037)	(7,549)	(7,985)	(8,686)	(9,668)	(9,282)	(9,607)	(9,943)	(10,291)	(10,651)	(11,024)	(11,410)	(11,809)
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EBIDA	\$17,005	\$26,054	\$33,191	\$21,746	\$38,987	\$45,611	\$31,394	\$34,595	\$35,945	\$38,769	\$39,590	\$39,329	\$39,070	\$37,588	\$35,890	\$33,623
Operating EBIDA	\$15,945	\$23,573	\$30,878	\$18,344	\$34,780	\$30,547	\$31,104	\$33,548	\$34,637	\$36,284	\$37,032	\$36,603	\$35,849	\$34,185	\$32,640	\$30,007
EBIDA Margin	12.5%	17.5%	19.5%	12.8%	18.3%	20.6%	13.2%	13.8%	13.8%	14.4%	14.3%	13.9%	13.6%	12.9%	12.1%	11.2%
Operating EBIDA Margin	11.7%	15.9%	18.1%	10.8%	16.3%	13.8%	13.0%	13.4%	13.3%	13.5%	13.4%	13.0%	12.5%	11.7%	11.0%	10.0%
Excess Margin	1.6%	6.2%	7.9%	3.2%	9.6%	12.3%	5.4%	6.3%	5.8%	6.1%	6.0%	5.5%	4.9%	4.3%	3.6%	2.8%
MADS Coverage Ratio - No Go Bond	4.46x	6.84x	9.30x	6.09x	7.78x	9.55x	6.57x	7.24x	7.52x	10.26x	13.09x	14.23x	16.92x	16.28x	15.54x	14.56x
MADS Coverage Ratio	1.83x	2.81x	3.57x	2.34x	3.76x	4.58x	3.15x	3.47x	3.61x	4.17x	4.26x	4.23x	4.20x	4.04x	3.86x	3.62x
Cash and Cash Equivalents	\$11,497	\$14,608	\$13,056	\$18,758	\$24,370	\$58,584	\$17,152	\$17,889	\$18,701	\$19,205	\$19,712	\$20,217	\$20,734	\$21,253	\$21,788	\$22,324
Board Designated Assets	41,830	57,048	62,339	55,049	65,374	74,384	110,765	86,781	53,561	31,672	27,717	35,824	32,476	27,606	37,537	51,296
Total Unrestricted Cash	\$53,327	\$71,656	\$75,395	\$73,807	\$89,744	\$132,968	\$127,917	\$104,670	\$72,262	\$50,876	\$47,429	\$56,041	\$53,209	\$48,859	\$59,326	\$73,620
Daily Cash Requirements	\$344	\$354	\$392	\$428	\$502	\$536	\$581	\$605	\$632	\$649	\$665	\$682	\$699	\$715	\$733	\$750
Days' Cash on Hand	155.0	202.6	192.1	172.4	178.9	248.1	220.1	172.9	114.3	78.4	71.3	82.2	76.2	68.3	80.9	98.1
Net Other Long-term Debt	\$31,571	\$29,238	\$27,930	\$26,662	\$35,101	\$31,677	\$27,899	\$24,000	\$19,975	\$16,829	\$14,308	\$11,971	\$10,109	\$8,186	\$6,199	\$4,148
Net GO Bond Long-term Debt	\$100,225	\$104,111	\$103,136	\$101,853	\$100,385	\$99,937	\$99,937	\$98,302	\$96,379	\$94,172	\$91,636	\$88,761	\$86,522	\$81,895	\$77,864	\$73,414
Unrestricted Net Assets	98,315	108,148	126,370	131,260	151,607	182,049	194,817	210,533	227,093	245,933	265,011	283,218	300,510	316,367	330,283	341,698
Total Capital	\$230,111	\$241,497	\$257,436	\$259,775	\$287,092	\$315,029	\$322,653	\$332,835	\$343,447	\$356,933	\$370,954	\$383,950	\$396,141	\$406,447	\$414,346	\$419,259
Unrestricted Cash to L-T Debt - No GO Bond	188.9%	245.1%	269.9%	276.8%	285.7%	419.8%	458.5%	436.1%	361.8%	302.3%	331.5%	468.1%	528.4%	596.9%	957.0%	1774.8%
Unrestricted Cash to L-T Debt	40.5%	53.7%	57.5%	57.4%	66.2%	100.0%	100.1%	85.6%	62.1%	45.8%	44.8%	55.6%	58.6%	54.2%	70.6%	94.9%
L-T Debt to Capitalization - No GO Bond	24.3%	21.3%	18.1%	16.9%	18.8%	14.8%	12.8%	10.2%	8.1%	6.4%	5.1%	4.1%	3.3%	2.5%	1.8%	1.2%
L-T Debt to Capitalization	57.3%	55.2%	50.9%	49.5%	47.2%	42.2%	39.6%	36.7%	33.9%	31.1%	28.6%	26.2%	24.1%	22.2%	20.3%	18.5%
Net Accounts Receivable	\$17,870	\$16,299	\$18,564	\$24,724	\$27,218	\$19,100	\$23,268	\$24,483	\$25,633	\$26,433	\$27,133	\$27,700	\$28,242	\$28,683	\$29,156	\$29,509
Net Patient Revenue	\$118,955	\$130,395	\$148,296	\$148,737	\$188,880	\$194,956	\$212,321	\$223,404	\$233,905	\$241,205	\$247,591	\$252,764	\$257,707	\$261,736	\$266,049	\$269,266
Days in Accounts Receivable	55	30	31	41	35	24	27	27	27	27	27	27	27	27	27	27

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

ASSETS	PRE-AUDIT 2020	BUDGET 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030
CURRENT ASSETS											
* CASH	\$ 56,583,549	\$ 17,151,934	\$ 17,888,890	\$ 18,700,944	\$ 19,204,754	\$ 19,712,070	\$ 20,217,193	\$ 20,733,789	\$ 21,252,745	\$ 21,788,274	\$ 22,324,057
PATIENT ACCOUNTS RECEIVABLE - NET	19,099,772	23,268,036	24,482,610	25,633,463	26,433,473	27,133,290	27,700,112	28,241,891	28,663,417	29,156,039	29,608,617
OTHER RECEIVABLES	7,531,818	7,682,454	7,836,103	7,992,825	8,152,681	8,315,735	8,482,050	8,651,691	8,824,725	9,001,219	9,181,244
GO BOND RECEIVABLES	274,820	274,820	274,820	274,820	274,820	274,820	274,820	274,820	274,820	274,820	274,820
ASSETS LIMITED OR RESTRICTED	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165
INVENTORIES	3,828,579	4,158,539	4,375,611	4,581,295	4,724,276	4,849,349	4,950,654	5,047,482	5,126,393	5,210,862	5,273,875
PREPAID EXPENSES & DEPOSITS	2,478,803	2,686,910	2,740,648	2,795,461	2,851,370	2,908,388	2,966,566	3,025,897	3,086,415	3,148,143	3,211,106
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	11,267,159	11,267,159	6,000,000	6,000,000	6,000,000	6,000,000	500,000	500,000	500,000	500,000	500,000
TOTAL CURRENT ASSETS	111,199,365	74,625,016	71,733,848	74,113,972	75,776,540	77,328,826	79,226,559	81,170,734	83,170,734	85,226,559	87,340,884
NON CURRENT ASSETS											
ASSETS LIMITED OR RESTRICTED:											
* CASH RESERVE FUND	74,384,021	110,765,356	86,751,381	53,560,886	31,671,723	27,716,972	35,823,538	32,475,681	27,605,946	37,537,237	51,296,085
MUNICIPAL LEASE	2,354,714	-	-	-	-	-	-	-	-	-	-
TOTAL BOND TRUSTEE 2017	20,530	20,530	20,530	20,530	20,530	20,530	20,530	20,530	20,530	20,530	20,530
TOTAL BOND TRUSTEE 2015	1,310,438	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169
TOTAL BOND TRUSTEE GO BOND	5,764	5,764	3,601,841	3,807,891	4,009,716	4,238,716	4,470,466	4,719,716	4,988,891	5,278,341	5,573,359
GO BOND TAX REVENUE FUND	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343
DIAGNOSTIC IMAGING FUND	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882
DONOR RESTRICTED FUND	22,144	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
WORKERS COMPENSATION FUND	83,190,037	117,004,360	93,180,146	60,195,701	38,508,363	34,782,612	43,120,928	40,022,321	35,421,861	45,642,502	59,696,368
TOTAL	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)
LESS CURRENT PORTION	75,054,972	108,869,195	85,044,981	52,060,536	30,373,198	26,647,447	34,985,763	31,887,155	27,286,696	37,507,336	51,561,203
TOTAL ASSETS LIMITED OR RESTRICTED - NET											
NONCURRENT ASSETS AND INVESTMENTS:											
INVESTMENT IN TSC, LLC	(1,140,359)	(1,640,359)	(2,140,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)
PROPERTY HELD FOR FUTURE EXPANSION	910,968	910,968	910,968	910,968	910,968	910,968	910,968	910,968	910,968	910,968	910,968
PROPERTY & EQUIPMENT, CIP NET	179,177,426	187,014,073	217,438,238	260,314,640	294,500,557	311,273,982	321,275,980	336,179,873	351,391,396	349,372,963	340,703,289
TOTAL ASSETS	365,202,271	369,778,892	372,987,674	384,799,757	398,720,902	413,520,863	427,758,920	440,948,371	452,832,379	462,365,430	468,943,985
DEFERRED OUTFLOW OF RESOURCES:											
DEFERRED LOSS ON DEFEASANCE	387,885	349,097	310,308	271,520	232,731	193,943	155,155	116,366	77,578	38,789	1
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVE	5,414,174	5,390,469	5,366,764	5,343,059	5,319,354	5,295,649	5,271,944	5,248,239	5,224,534	5,200,829	5,177,124
GO BOND DEFERRED FINANCING COSTS	528,279	500,429	472,579	444,729	418,879	389,029	361,179	333,329	305,479	277,629	249,779
DEFERRED FINANCING COSTS	162,283	149,800	137,316	124,653	112,350	98,866	87,383	74,900	62,416	49,933	37,450
TOTAL DEFERRED OUTFLOW OF RESOURCES	8,339,884	8,237,157	8,134,330	8,031,504	7,928,677	7,825,860	7,723,023	7,620,196	7,517,370	7,414,543	7,311,716
TOTAL ASSETS	\$ 373,542,255	\$ 378,016,049	\$ 381,122,005	\$ 392,791,260	\$ 406,649,579	\$ 421,346,713	\$ 435,481,942	\$ 448,588,566	\$ 460,349,747	\$ 469,779,971	\$ 476,255,701

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

	PRE-AUDIT 2020	BUDGET 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030
LIABILITIES											
CURRENT LIABILITIES											
ACCOUNTS PAYABLE	\$ 8,056,398	\$ 11,434,623	\$ 11,925,927	\$ 12,467,296	\$ 12,803,169	\$ 13,141,380	\$ 13,478,129	\$ 13,822,526	\$ 14,168,497	\$ 14,525,516	\$ 14,882,705
ACCRUED PAYROLL & RELATED COSTS	13,662,417	15,028,658	16,531,524	17,463,907	17,987,924	18,527,459	19,083,282	19,655,781	20,245,454	20,852,818	21,478,402
INTEREST PAYABLE	537,185	418,452	388,619	357,811	325,995	293,136	259,196	224,138	187,923	150,510	111,855
INTEREST PAYABLE GO BOND	1,434,451	1,691,316	1,656,841	1,612,891	1,569,716	1,508,716	1,440,466	1,364,716	1,283,991	1,200,341	1,123,359
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	22,665,126	12,474,857	2,284,589	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
HEALTH INSURANCE PLAN	2,171,369	2,478,968	2,777,573	2,879,394	2,936,882	2,995,721	3,055,636	3,116,748	3,179,083	3,242,665	3,307,518
WORKERS COMPENSATION PLAN	2,173,244	3,638,636	4,141,048	4,374,604	4,505,842	4,641,017	4,780,248	4,923,655	5,071,365	5,223,506	5,380,211
COMPREHENSIVE LIABILITY INSURANCE PLAN	1,362,793	1,587,212	1,598,556	1,630,527	1,663,138	1,696,401	1,730,329	1,764,935	1,800,234	1,836,239	1,872,963
CURRENT MATURITIES OF GO BOND DEBT	1,605,000	1,715,000	1,945,000	2,195,000	2,440,000	2,730,000	3,030,000	3,355,000	3,705,000	4,070,000	4,450,000
CURRENT MATURITIES OF OTHER LONG TERM DEBT	3,708,209	3,777,700	3,899,250	4,024,897	3,145,938	2,520,572	2,336,893	1,862,416	1,923,249	1,986,211	2,051,380
TOTAL CURRENT LIABILITIES	57,376,190	54,225,421	47,148,927	48,206,327	48,578,603	49,254,402	50,394,178	51,289,916	52,764,796	54,295,805	55,858,395
NONCURRENT LIABILITIES											
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	31,676,521	27,898,821	23,999,571	19,974,674	16,828,737	14,308,164	11,971,271	10,108,855	8,185,606	6,199,395	4,148,015
GO BOND DEBT NET OF CURRENT MATURITIES	99,455,879	98,089,775	96,455,084	94,531,603	92,824,335	89,788,278	86,913,432	83,674,798	80,047,376	76,016,185	71,568,168
DERIVATIVE INSTRUMENT LIABILITY	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362
TOTAL LIABILITIES	190,355,752	182,061,379	169,450,944	164,559,966	159,579,037	155,196,205	151,126,243	146,920,931	142,845,140	138,368,727	133,419,938
NET ASSETS											
NET INVESTMENT IN CAPITAL ASSETS	182,048,621	194,816,788	210,533,180	227,093,412	245,932,660	265,010,626	283,217,816	300,509,753	316,366,725	330,283,362	341,697,881
RESTRICTED	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882
TOTAL NET POSITION	183,186,503	195,954,670	211,671,062	228,231,294	247,070,542	266,148,508	284,355,698	301,647,635	317,504,607	331,421,244	342,835,763
TOTAL LIABILITIES AND NET POSITION	373,542,255	378,016,049	381,122,005	392,791,260	406,649,579	421,344,713	435,481,942	448,588,566	460,349,747	469,779,971	476,255,701

* Amounts included for Days Cash on Hand calculation

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

	PRE-AUDIT FYE 6/30/20	BUDGET FYE 6/30/21	PROJECTED FYE 6/30/22	PROJECTED FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30
OPERATING REVENUE											
Total Gross Revenue	\$ 378,688,373	\$ 417,471,729	\$ 449,878,212	\$ 482,689,771	\$ 512,562,556	\$ 542,284,874	\$ 573,696,760	\$ 606,959,358	\$ 642,159,752	\$ 679,411,311	\$ 718,834,062
Gross Revenues - Inpatient											
Daily Hospital Service	34,783,399	30,309,787	31,825,276	33,416,540	35,087,367	36,841,736	38,683,822	40,618,013	42,648,914	44,781,360	47,020,428
Ancillary Service - Inpatient	53,268,416	60,517,140	63,542,997	66,720,146	70,056,154	73,558,961	77,236,909	81,086,755	85,153,693	89,411,377	93,881,946
Total Gross Revenue - Inpatient	88,051,816	90,826,927	95,368,273	100,136,687	105,143,521	110,400,697	115,920,732	121,716,768	127,802,607	134,192,737	140,902,374
Gross Revenue - Outpatient											
Total Gross Revenue - Outpatient	290,636,557	326,644,802	354,509,939	382,553,085	407,419,035	431,884,177	457,776,028	485,242,590	514,357,145	545,218,574	577,931,688
Deductions from Revenue:											
Contractual Allowances	163,817,827	182,422,599	201,082,040	221,057,408	240,888,987	261,897,637	285,110,048	310,744,950	338,398,890	368,220,511	400,368,969
Charity Care	15,292,435	12,824,036	14,719,265	15,792,805	17,795,318	18,826,533	21,065,189	22,286,536	24,863,356	26,305,674	29,269,725
Bad Debt	6,757,114	9,904,264	10,673,088	11,994,212	12,672,799	13,949,435	14,758,002	16,220,621	17,161,330	18,836,267	19,929,239
Prior Period Settlements	(2,134,699)	-	-	-	-	-	-	-	-	-	-
Total Deductions from Revenue	183,732,678	205,150,899	226,474,393	248,784,426	271,357,113	294,673,605	320,933,238	349,252,107	380,423,575	413,362,452	449,567,933
Other Operating Revenue	192,820,996	212,320,830	223,403,818	233,905,346	241,205,443	247,591,269	252,763,521	257,707,251	261,736,176	266,048,859	269,266,129
Wellness Neighborhood-RPT, Grants, Donation:	12,987,963	12,440,493	12,564,898	12,690,547	12,817,452	12,945,627	13,075,083	13,205,834	13,337,892	13,471,271	13,605,984
	1,110,367	1,385,432	1,406,214	1,427,307	1,448,716	1,470,447	1,492,504	1,514,891	1,537,615	1,560,679	1,584,089
TOTAL OPERATING REVENUE	209,054,024	226,146,755	237,374,930	248,023,199	255,471,611	262,007,343	267,331,108	272,427,976	276,611,683	281,080,809	284,456,202
OPERATING EXPENSES											
Salaries, Wages & Benefits	98,798,379	109,917,756	121,400,289	128,247,298	132,094,717	136,087,558	140,139,285	144,343,464	148,673,767	153,133,981	157,728,000
Benefits Workers Compensation	710,774	1,190,041	1,354,358	1,430,745	1,473,667	1,517,877	1,563,413	1,610,316	1,658,625	1,708,384	1,759,635
Benefits Medical Insurance	12,532,413	15,080,386	16,896,905	17,516,312	17,866,639	18,223,971	18,588,451	18,960,220	19,339,424	19,726,213	20,120,737
Professional Fees	19,847,800	16,451,311	10,065,350	10,367,311	10,678,330	10,998,680	11,328,640	11,668,500	12,018,555	12,379,111	12,750,485
Supplies	28,787,148	31,268,117	32,900,289	34,446,831	35,521,903	36,462,332	37,224,041	37,952,095	38,545,428	39,180,949	39,654,351
Purchased Services	20,844,309	22,380,200	22,827,804	23,284,360	23,750,048	24,225,049	24,709,549	25,203,740	25,707,815	26,221,972	26,746,411
Other	9,280,737	11,042,630	11,208,269	11,376,393	11,547,039	11,720,245	11,896,048	12,074,489	12,255,607	12,439,441	12,626,032
TOTAL OPERATING EXPENSE	190,601,560	207,330,441	216,653,266	226,669,250	232,932,342	239,205,713	245,449,429	251,812,824	258,193,222	264,789,650	271,385,651
NET OPERATING REV(EXP) EBIDA	\$ 18,452,465	\$ 18,816,314	\$ 20,721,664	\$ 21,353,949	\$ 22,539,269	\$ 22,801,630	\$ 21,881,680	\$ 20,615,152	\$ 18,412,462	\$ 16,291,159	\$ 13,070,551
NON-OPERATING REVENUE											
District and County Taxes	6,874,453	7,279,414	7,561,902	7,854,693	8,158,153	8,472,663	8,798,615	9,136,417	9,486,489	9,849,269	10,225,207
District and County Taxes - GO Bond	5,220,126	5,008,219	5,284,427	5,428,106	5,586,627	5,757,598	5,922,306	6,097,056	6,286,435	6,489,289	6,710,982
Interest Income	1,805,664	837,414	639,586	784,802	1,083,927	1,017,530	1,185,726	1,681,222	1,862,331	1,710,054	2,076,393
Interest Income - GO Bond	-	-	-	-	-	-	-	-	-	-	-
Donations	1,321,056	1,052,517	1,157,769	1,273,546	1,400,901	1,540,991	1,540,991	1,540,991	1,540,991	1,540,991	1,540,991
Gain/(Loss)	(1,584,598)	(1,599,996)	(790,000)	(790,000)	-	-	-	-	-	-	-
COVID-19 Emergency Funds	13,521,428	-	-	-	-	-	-	-	-	-	-
Depreciation	(13,364,758)	(13,871,076)	(14,564,630)	(15,292,862)	(16,057,505)	(16,860,330)	(17,703,399)	(18,588,569)	(18,774,454)	(19,243,816)	(19,724,911)
Interest Expense	(1,435,641)	(1,351,421)	(994,900)	(858,896)	(725,498)	(624,468)	(526,422)	(448,277)	(375,846)	(301,019)	(223,711)
Interest Expense - GO Bond	(3,620,802)	(3,403,219)	(3,319,427)	(3,233,106)	(3,146,627)	(3,027,588)	(2,892,306)	(2,742,056)	(2,581,435)	(2,429,289)	(2,280,862)
TOTAL NON-OPERATING REVENUE	8,736,927	(6,048,147)	(5,005,272)	(4,793,717)	(3,700,021)	(3,723,665)	(3,674,489)	(3,323,216)	(2,555,489)	(2,374,521)	(1,656,032)
EXCESS REVENUE(EXPENSE)	\$ 27,189,392	\$ 12,768,167	\$ 15,716,392	\$ 16,560,233	\$ 18,839,248	\$ 19,077,966	\$ 18,207,191	\$ 17,291,936	\$ 15,856,972	\$ 13,916,637	\$ 11,414,519
PREVIOUS PROJECTIONS FROM FY20 BUD C	\$ 7,188,796	\$ 10,629,463	\$ 13,012,325	\$ 13,532,099	\$ 15,023,411	\$ 16,192,955	\$ 16,557,818	\$ 17,275,899	\$ 17,238,043	\$ 17,560,498	\$ 17,560,498
CURRENT PROJECTIONS VS PREVIOUS	\$ 20,000,596	\$ 2,138,704	\$ 2,704,067	\$ 3,028,134	\$ 3,815,837	\$ 2,885,011	\$ 1,649,373	\$ 16,037	\$ (1,381,071)	\$ (3,643,861)	\$ (3,643,861)

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

	PRE-AUDIT FYE 6/30/20	BUDGET FYE 6/30/21	PROJECTED FYE 6/30/22	PROJECTED FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30
RETURN ON GROSS REVENUE EBIDA	4.9%	4.5%	4.4%	4.4%	4.4%	4.2%	3.8%	3.4%	2.9%	2.4%	1.8%
RETURN ON EQUITY	17.4%	7.0%	8.0%	7.8%	8.3%	7.7%	6.8%	6.1%	5.3%	4.4%	3.4%
RETURN ON EQUITY (excluding donations)	16.6%	6.4%	7.4%	7.2%	7.6%	7.1%	6.3%	5.5%	4.7%	3.9%	3.0%
INPATIENT REV AS A % OF GROSS REV	23.3%	21.8%	21.2%	20.7%	20.5%	20.4%	20.2%	20.1%	19.9%	19.8%	19.6%
OUTPATIENT REV AS A % OF GROSS REV	76.7%	78.2%	78.8%	79.3%	79.5%	79.6%	79.8%	79.9%	80.1%	80.2%	80.4%
CONTRACTUAL ADJ AS A % OF GROSS REV	43.3%	43.7%	44.7%	45.8%	47.0%	48.3%	49.7%	51.2%	52.7%	54.2%	55.7%
CHARITY CARE AS A % OF GROSS REV	4.0%	3.1%	3.3%	3.3%	3.5%	3.5%	3.7%	3.7%	3.9%	3.9%	4.1%
BAD DEBT AS A % OF GROSS REV	1.8%	2.4%	2.4%	2.5%	2.5%	2.6%	2.6%	2.7%	2.7%	2.8%	2.8%
SALARIES, WAGES & BEN AS A % OF NET R	47.3%	48.6%	51.1%	51.7%	51.7%	51.9%	52.4%	53.0%	53.7%	54.5%	55.4%
WORKERS COMP AS A % OF NET REV	0.3%	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
MEDICAL INSURANCE AS A % OF NET REV	6.0%	6.7%	7.1%	7.1%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.1%
PROFESSIONAL FEES AS A % OF NET REV	9.5%	7.3%	4.2%	4.2%	4.2%	4.2%	4.2%	4.3%	4.3%	4.4%	4.5%
SUPPLIES AS A % OF NET REV	13.8%	13.8%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%
PURCHASED SVCS AS A % OF NET REV	9.9%	9.9%	9.6%	9.4%	9.3%	9.2%	9.2%	9.3%	9.3%	9.3%	9.4%
OTHER AS A % OF NET REV	4.4%	4.9%	4.7%	4.6%	4.5%	4.5%	4.4%	4.4%	4.4%	4.4%	4.4%

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

	PRE-AUDIT FYE 2020	BUDGET FYE 2021	PROJECTED FYE 2022	PROJECTED FYE 2023	PROJECTED FYE 2024	PROJECTED FYE 2025	PROJECTED FYE 2026	PROJECTED FYE 2027	PROJECTED FYE 2028	PROJECTED FYE 2029	PROJECTED FYE 2030
Net Operating Rev/(Exp) - EBIDA	\$ 18,452,465	\$ 18,816,313	\$ 20,721,664	\$ 21,353,949	\$ 22,539,269	\$ 22,801,630	\$ 21,881,680	\$ 20,615,152	\$ 18,412,462	\$ 16,291,159	\$ 13,070,551
Interest Income	1,554,599	877,531	689,043	748,498	1,009,146	1,034,129	1,143,677	1,557,348	1,817,054	1,748,124	1,984,808
Property Tax Revenue	7,928,820	8,147,000	7,672,197	7,825,414	8,127,807	8,441,212	8,766,020	9,102,637	9,451,482	9,812,991	10,187,613
Donations	1,327,474	814,000	1,147,244	1,261,968	1,388,165	1,526,982	1,540,991	1,540,991	1,540,991	1,540,991	1,540,991
Emergency Funds	13,521,428	-	-	-	-	-	-	-	-	-	-
Debt Service Payments	(4,863,882)	(5,088,979)	(5,022,044)	(5,013,758)	(4,007,698)	(3,279,352)	(2,999,911)	(2,449,756)	(2,440,507)	(2,431,175)	(2,421,656)
Property Purchase Agreement	(805,927)	(811,932)	(811,932)	(811,932)	(811,932)	(811,932)	(541,285)	-	-	-	-
Municipal Lease	(1,574,216)	(1,717,332)	(1,717,332)	(1,717,332)	(719,725)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)
Conjor Lease	(62,040)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)
2017 VR Revenue Bond	(790,555)	(852,391)	(785,456)	(777,170)	(768,717)	(760,096)	(751,302)	(742,432)	(733,183)	(723,851)	(714,332)
2015 Revenue Bond	(1,631,144)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)
New Debt	-	-	-	-	-	-	-	-	-	-	-
Physician Recruitment	(263,670)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)
Investment in Capital	(3,603,646)	(3,509,190)	(2,054,207)	(2,958,800)	(1,004,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Equipment	1,164,582	2,354,714	-	-	-	-	-	-	-	-	-
Municipal Lease Reimbursement	(2,608,465)	(1,284,350)	(1,950,000)	(2,160,000)	(1,770,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
IT/EMR/Business Systems	(8,042,805)	(18,578,626)	(38,452,431)	(50,323,063)	(45,229,944)	(28,656,883)	(22,058,151)	(28,089,319)	(28,148,006)	(11,513,843)	(5,230,000)
Building Projects/Properties	7,068,523	2,353,530	(1,214,574)	(1,150,852)	(800,011)	(699,817)	(566,822)	(541,779)	(441,526)	(472,623)	(352,578)
Change in Accounts Receivable	17,330,115	(8,164,723)	(4,923,109)	(1,084,589)	-	-	5,500,000	-	-	-	-
Change in Settlement Accounts	300,265	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)
Change in Other Assets	(3,316,939)	900,000	2,796,699	1,810,291	1,049,412	1,072,163	1,091,706	1,120,965	1,144,772	1,178,697	1,202,402
Change in Other Liabilities	45,948,864	(5,050,280)	(23,277,019)	(32,378,441)	(21,385,353)	(3,447,435)	8,611,689	(2,831,261)	(4,350,778)	10,466,819	14,294,631
Change in Cash Balance	87,018,706	132,967,570	127,917,290	104,640,271	72,261,830	50,876,477	47,429,042	56,040,731	53,209,470	48,858,691	59,325,511
Beginning Unrestricted Cash	132,967,570	127,917,290	104,640,271	72,261,830	50,876,477	47,429,042	56,040,731	53,209,470	48,858,691	59,325,511	73,620,142
Ending Unrestricted Cash	112,587,033	20,380,537	104,640,271	72,261,830	50,876,477	47,429,042	56,040,731	53,209,470	48,858,691	59,325,511	73,620,142
Operating Cash	112,587,033	117,727,021	104,640,271	72,261,830	50,876,477	47,429,042	56,040,731	53,209,470	48,858,691	59,325,511	73,620,142
Medicare Accelerated Payments	20,380,537	10,190,269	-	-	-	-	-	-	-	-	-
Expense Per Day	522,193	571,731	596,296	623,365	640,158	657,069	673,906	691,126	708,425	726,276	744,135
Days Cash On Hand	255	224	175	116	79	72	83	77	69	82	99
Days Cash On Hand - Operating Cash Only	216	206	175	116	79	72	83	77	69	82	99

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 \$60 MILLION**

	Audited 2015	Audited 2016	Audited 2017	Audited 2018	Audited 2019	Pre-Audit 2020	Budget 2021	Projected 2022	Projected 2023	Projected 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
Net Patient Revenue	\$118,955	\$130,395	\$148,296	\$148,737	\$188,880	\$194,956	\$212,321	\$233,404	\$233,905	\$241,205	\$247,591	\$252,764	\$257,707	\$261,736	\$266,049	\$269,266
Tax Revenue	10,310	10,177	12,877	10,906	12,769	13,205	13,673	14,233	14,710	15,193	15,701	16,213	16,748	17,311	17,909	18,520
Other Operating Revenue	6,984	8,025	8,965	9,962	11,596	12,988	12,440	12,565	12,691	12,817	12,946	13,075	13,206	13,338	13,471	13,606
Total Operating Revenues	136,249	148,597	170,138	169,605	213,245	221,149	238,434	250,201	261,306	269,216	276,238	282,052	287,661	292,385	297,429	301,392
Total Operating Expenses	135,176	139,365	153,987	167,577	195,019	209,023	225,956	235,532	248,038	254,810	261,629	268,443	275,423	281,720	288,509	293,295
Income from Operations	1,073	9,232	16,151	2,028	18,226	12,126	12,478	14,669	13,268	14,406	14,609	13,609	12,238	10,664	8,920	6,097
Net Nonoperating Income	1,060	2,481	2,313	3,402	2,203	15,064	290	1,047	1,308	3,192	3,454	3,796	4,450	4,777	4,571	4,884
Excess of Revenue Over Expenses	2,133	11,713	18,464	5,430	20,429	27,189	12,768	15,716	14,576	17,598	18,063	17,404	16,688	15,441	13,491	10,981
Add Depreciation & Amortization Expense	9,613	10,280	10,747	11,296	13,546	13,365	13,871	14,565	15,293	16,058	16,860	17,703	18,589	18,774	19,244	19,725
Add Interest Expense on Revenue Debt	1,620	1,408	1,260	1,170	1,317	1,351	995	995	2,843	2,674	2,535	2,398	2,280	2,165	2,047	1,924
Add Interest Expense on GO Debt	3,639	2,653	2,720	3,850	3,814	3,621	3,319	3,319	3,233	3,147	3,028	2,892	2,742	2,581	2,429	2,261
Less GO Bond Ad Valorem Taxes	(4,829)	(4,715)	(5,561)	(3,869)	(5,220)	(5,220)	(5,008)	(5,264)	(5,428)	(5,587)	(5,757)	(5,927)	(6,097)	(6,286)	(6,489)	(6,711)
Less Unrestricted Ad Valorem Taxes	(5,481)	(5,462)	(7,315)	(7,037)	(7,549)	(7,985)	(8,665)	(8,968)	(9,282)	(9,607)	(9,943)	(10,291)	(10,651)	(11,024)	(11,410)	(11,809)
Impairment losses	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EBIDA	\$17,005	\$26,054	\$33,191	\$21,746	\$39,106	\$45,611	\$31,394	\$34,595	\$35,945	\$39,476	\$40,486	\$40,399	\$40,299	\$36,963	\$37,211	\$34,891
Operating EBIDA	\$15,945	\$23,573	\$30,878	\$18,344	\$36,903	\$30,547	\$31,104	\$33,548	\$34,637	\$36,284	\$37,032	\$36,603	\$35,849	\$34,185	\$32,640	\$30,007
EBIDA Margin	12.5%	17.5%	19.5%	12.8%	18.3%	20.6%	13.2%	13.8%	13.8%	14.7%	14.7%	14.3%	14.0%	13.3%	12.5%	11.6%
Operating EBIDA Margin	11.7%	15.9%	18.1%	10.8%	17.3%	13.8%	13.0%	13.4%	13.3%	13.5%	13.4%	13.0%	12.5%	11.7%	11.0%	10.0%
Operating Margin	0.8%	6.2%	9.5%	1.2%	8.5%	5.5%	5.2%	5.9%	5.1%	5.4%	5.3%	4.8%	4.3%	3.6%	3.0%	2.0%
Excess Margin	1.6%	7.9%	10.9%	3.2%	9.6%	12.3%	5.4%	6.3%	5.6%	6.5%	6.5%	6.2%	5.8%	5.3%	4.5%	3.6%
MADS Coverage Ratio - No Go Bond	4.46x	6.84x	9.30x	6.09x	7.80x	5.81x	4.00x	4.40x	4.58x	5.78x	6.68x	6.99x	7.71x	7.46x	7.14x	6.84x
MADS Coverage Ratio	1.83x	2.81x	3.57x	2.34x	3.78x	3.50x	2.41x	2.66x	2.76x	3.24x	3.33x	3.32x	3.31x	3.20x	3.06x	2.87x
Cash and Cash Equivalents	\$11,497	\$14,608	\$13,056	\$18,758	\$22,807	\$58,584	\$17,152	\$17,889	\$18,864	\$19,365	\$19,869	\$20,371	\$20,884	\$21,400	\$21,932	\$22,464
Board Designated Assets	41,830	57,048	62,339	55,049	64,212	74,384	110,765	86,736	100,517	76,296	70,328	76,599	71,578	65,184	73,588	85,766
Total Unrestricted Cash	\$53,327	\$71,656	\$75,395	\$73,807	\$87,019	\$132,968	\$127,917	\$104,625	\$119,381	\$95,661	\$90,197	\$96,970	\$92,462	\$86,584	\$95,520	\$108,230
Daily Cash Requirements	\$344	\$354	\$392	\$428	\$497	\$536	\$581	\$605	\$638	\$654	\$671	\$687	\$704	\$720	\$738	\$755
Days' Cash on Hand	155.0	202.6	192.1	172.4	175.0	248.1	220.1	172.8	187.2	146.2	134.5	141.2	131.4	120.2	129.5	143.4
Net Other Long-term Debt	\$31,571	\$29,238	\$27,930	\$26,662	\$36,499	\$31,677	\$27,899	\$73,119	\$68,178	\$64,078	\$60,565	\$57,195	\$54,258	\$51,215	\$48,065	\$44,801
Net GO Bond Long-term Debt	\$100,225	\$104,111	\$103,136	\$101,853	\$100,830	\$101,303	\$99,937	\$98,302	\$96,379	\$94,172	\$91,636	\$88,761	\$85,522	\$81,895	\$77,864	\$73,414
Unrestricted Net Assets	98,315	108,148	126,370	131,260	154,862	182,049	194,817	210,533	225,109	242,707	260,770	278,175	294,863	310,304	323,796	334,777
Total Capital	\$230,111	\$241,497	\$257,436	\$258,775	\$292,191	\$315,029	\$322,653	\$381,955	\$389,666	\$400,957	\$412,971	\$424,130	\$434,643	\$443,415	\$449,724	\$452,992
Unrestricted Cash to L-T Debt - No GO Bond	168.9%	245.1%	269.9%	276.8%	238.4%	419.8%	458.5%	143.1%	175.1%	149.3%	148.9%	169.5%	170.4%	189.1%	198.7%	241.6%
Unrestricted Cash to L-T Debt	40.5%	53.7%	57.5%	57.4%	63.4%	100.0%	100.1%	61.0%	72.5%	60.4%	59.3%	66.4%	66.1%	65.0%	75.9%	91.6%
L-T Debt to Capitalization - No GO Bond	24.3%	21.3%	18.1%	16.9%	19.1%	14.8%	12.5%	25.8%	23.2%	20.9%	18.8%	17.1%	15.5%	14.2%	12.9%	11.8%
L-T Debt to Capitalization	57.3%	55.2%	50.9%	49.5%	47.0%	42.2%	39.6%	44.9%	42.2%	39.5%	36.9%	34.4%	32.2%	30.0%	28.0%	26.1%
Net Accounts Receivable	\$17,870	\$16,299	\$18,564	\$24,724	\$27,216	\$19,100	\$23,268	\$24,483	\$25,633	\$26,433	\$27,133	\$27,700	\$28,242	\$28,683	\$29,156	\$29,509
Net Patient Revenue	\$118,955	\$130,395	\$148,296	\$148,737	\$188,880	\$194,956	\$212,321	\$223,404	\$233,905	\$241,205	\$247,591	\$252,764	\$257,707	\$261,736	\$266,049	\$269,266
Days in Accounts Receivable	55	30	31	41	35	24	27	27	27	27	27	27	27	27	27	27

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$50 MILLION

ASSETS	PRE-AUDIT 2020	BUDGET 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030
CURRENT ASSETS											
* CASH	\$ 58,583,549	\$ 17,151,934	\$ 17,888,890	\$ 18,864,010	\$ 19,364,872	\$ 19,869,119	\$ 20,371,049	\$ 20,884,321	\$ 21,399,818	\$ 21,931,747	\$ 22,463,783
PATIENT ACCOUNTS RECEIVABLE - NET	19,099,772	23,268,036	24,482,610	25,633,463	26,433,473	27,133,290	27,700,112	28,241,891	28,683,417	29,156,039	29,508,617
OTHER RECEIVABLES	7,531,818	7,682,454	7,836,103	7,982,825	8,132,681	8,313,735	8,482,050	8,651,691	8,824,725	9,001,219	9,181,244
GO BOND RECEIVABLES	274,820	274,820	274,820	274,820	274,820	274,820	274,820	274,820	274,820	274,820	274,820
ASSETS LIMITED OR RESTRICTED	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165	8,135,165
INVENTORIES	3,828,579	4,158,539	4,375,611	4,581,295	4,724,276	4,849,349	4,950,654	5,047,482	5,126,393	5,210,862	5,273,875
PREPAID EXPENSES & DEPOSITS	2,478,503	2,686,910	2,740,648	2,795,461	2,851,370	2,908,398	2,966,566	3,025,897	3,086,415	3,148,143	3,211,106
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	11,267,159	11,267,159	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000	6,000,000
TOTAL CURRENT ASSETS	111,199,365	74,625,016	71,733,848	74,277,038	75,936,657	77,485,875	73,380,414	74,761,266	76,030,752	77,357,995	78,548,609
NON CURRENT ASSETS											
ASSETS LIMITED OR RESTRICTED:											
* CASH RESERVE FUND	74,384,021	110,765,356	86,751,381	100,533,328	76,312,896	70,345,499	76,617,003	71,596,702	65,203,918	73,608,751	85,787,767
MUNICIPAL LEASE AND NEW FUNDS FROM DEBT	2,354,714	-	50,000,000	-	-	20,530	-	20,530	20,530	20,530	20,530
TOTAL BOND TRUSTEE 2017	20,530	20,530	20,530	20,530	20,530	20,530	20,530	20,530	20,530	20,530	20,530
TOTAL BOND TRUSTEE 2015	1,310,438	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169	1,645,169
TOTAL BOND TRUSTEE GO BOND	5,764	5,764	3,601,841	3,807,891	4,009,716	4,238,716	4,470,466	4,719,716	4,988,991	5,278,341	5,573,359
GO BOND TAX REVENUE FUND	3,951,201	3,406,316	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343	3,343
DIAGNOSTIC IMAGING FUND	3,343	3,343	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882
DONOR RESTRICTED FUND	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882
WORKERS COMPENSATION FUND	22,144	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000	20,000
TOTAL	83,190,037	117,004,360	143,180,146	107,168,143	83,149,536	77,411,139	83,914,393	79,143,342	73,019,833	81,714,016	94,188,050
LESS CURRENT PORTION	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)	(8,135,165)
TOTAL ASSETS LIMITED OR RESTRICTED - NET	75,054,872	108,869,195	135,044,981	99,032,978	75,014,371	69,275,974	75,779,228	71,008,177	64,884,668	73,578,851	86,052,885
NONCURRENT ASSETS AND INVESTMENTS:											
INVESTMENT IN TSC, LLC	(1,140,359)	(1,640,359)	(2,140,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)	(2,640,359)
PROPERTY HELD FOR FUTURE EXPANSION	910,968	910,968	910,968	910,968	910,968	910,968	910,968	910,968	910,968	910,968	910,968
PROPERTY & EQUIPMENT, CIP NET	179,177,426	187,014,073	217,617,892	260,600,243	294,758,073	311,773,706	321,813,864	336,751,967	351,994,303	349,956,589	341,267,355
TOTAL ASSETS	385,202,271	389,778,892	423,167,328	432,180,868	443,979,709	456,806,164	469,244,114	480,792,018	491,180,331	499,164,042	504,139,458
DEFERRED OUTFLOW OF RESOURCES:											
DEFERRED LOSS ON DEFEASANCE	367,885	349,097	310,308	271,520	232,731	193,943	155,155	116,366	77,578	38,789	1
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DE	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	5,414,174	5,390,469	5,366,764	5,343,059	5,319,394	5,295,649	5,271,944	5,248,239	5,224,534	5,200,829	5,177,124
GO BOND DEFERRED FINANCING COSTS	528,279	500,429	472,579	444,729	416,879	389,029	361,179	333,329	305,479	277,629	249,779
DEFERRED FINANCING COSTS	162,283	149,800	137,316	124,833	112,350	99,866	87,383	74,900	62,416	49,933	37,450
TOTAL DEFERRED OUTFLOW OF RESOURCES	8,339,984	8,237,157	8,134,330	8,031,504	7,928,677	7,825,850	7,723,023	7,620,196	7,517,370	7,414,543	7,311,716
TOTAL ASSETS	\$ 373,542,255	\$ 378,016,049	\$ 431,301,659	\$ 440,212,372	\$ 451,908,385	\$ 464,632,014	\$ 476,967,137	\$ 488,412,214	\$ 498,697,699	\$ 506,578,584	\$ 511,451,174

TAHOE FOREST HOSPITAL DISTRICT
BALANCE SHEET - 10 YEAR FORECAST - NEW DEBT \$50 MILLION

	PRE-AUDIT 2020	BUDGET 2021	PROJECTED 2022	PROJECTED 2023	PROJECTED 2024	PROJECTED 2025	PROJECTED 2026	PROJECTED 2027	PROJECTED 2028	PROJECTED 2029	PROJECTED 2030
LIABILITIES											
CURRENT LIABILITIES											
ACCOUNTS PAYABLE	\$ 8,056,398	11,434,623	\$ 11,925,927	\$ 12,576,007	\$ 12,909,915	\$ 13,245,079	\$ 13,580,699	\$ 13,922,881	\$ 14,266,545	\$ 14,621,164	\$ 14,975,855
ACCRUED PAYROLL & RELATED COSTS	13,662,417	15,028,658	16,531,524	17,463,907	17,987,824	18,527,459	19,083,282	19,655,781	20,245,454	20,852,818	21,478,402
INTEREST PAYABLE	537,185	418,452	552,600	518,747	483,763	447,606	410,234	371,605	331,672	290,390	247,709
INTEREST PAYABLE GO BOND	1,434,316	1,691,316	1,656,841	1,612,891	1,569,716	1,508,716	1,440,466	1,364,716	1,283,991	1,208,341	1,123,359
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	22,665,126	12,474,857	2,284,589	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
HEALTH INSURANCE PLAN	2,171,369	2,478,968	2,777,573	2,879,394	2,936,982	2,995,721	3,055,636	3,116,748	3,179,083	3,242,665	3,307,518
WORKERS COMPENSATION PLAN	2,173,244	3,638,636	4,141,048	4,374,604	4,505,842	4,641,017	4,780,248	4,923,655	5,071,365	5,223,506	5,380,211
COMPREHENSIVE LIABILITY INSURANCE PLAN	1,362,793	1,567,212	1,598,556	1,630,527	1,663,138	1,696,401	1,730,329	1,764,935	1,800,234	1,836,239	1,872,963
CURRENT MATURITIES OF GO BOND DEBT	1,605,000	1,715,000	1,945,000	2,195,000	2,440,000	2,730,000	3,030,000	3,385,000	3,705,000	4,070,000	4,450,000
CURRENT MATURITIES OF OTHER LONG TERM DEBT	3,708,209	3,777,700	4,779,768	4,941,289	4,099,665	3,513,156	3,369,916	2,937,526	3,042,160	3,150,709	3,263,321
TOTAL CURRENT LIABILITIES	57,376,190	54,225,421	48,193,426	49,392,366	49,796,843	50,506,155	51,680,810	52,612,847	54,125,505	55,695,831	57,299,340
NONCURRENT LIABILITIES											
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	31,676,521	27,898,821	73,119,053	68,177,764	64,078,099	60,564,943	57,195,028	54,257,502	51,215,341	48,064,633	44,801,312
GO BOND DEBT NET OF CURRENT MATURITIES	99,455,679	98,089,775	96,485,084	94,531,603	92,324,335	89,785,278	86,913,432	83,674,798	80,047,376	76,016,165	71,566,166
DERIVATIVE INSTRUMENT LIABILITY	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362	1,847,362
TOTAL LIABILITIES	190,355,752	182,061,379	219,614,925	213,949,095	208,046,639	202,706,737	197,636,631	192,392,508	187,235,584	181,623,991	175,514,180
NET ASSETS											
NET INVESTMENT IN CAPITAL ASSETS	182,048,621	194,816,788	210,533,180	225,109,439	242,707,619	260,770,846	278,175,768	294,864,655	310,306,749	323,798,883	334,780,932
RESTRICTED	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882	1,137,882
TOTAL NET POSITION	\$ 183,186,503	\$ 195,954,670	\$ 211,671,062	\$ 226,247,321	\$ 243,845,501	\$ 261,908,728	\$ 279,313,650	\$ 296,002,537	\$ 311,444,631	\$ 324,936,765	\$ 335,918,814
TOTAL LIABILITIES AND NET POSITION	\$ 373,542,255	\$ 378,016,049	\$ 431,285,986	\$ 440,196,416	\$ 451,892,141	\$ 464,615,466	\$ 476,950,281	\$ 488,395,045	\$ 498,680,215	\$ 506,560,755	\$ 511,432,994

* Amounts included for Days Cash on Hand calculation

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$50 MILLION

	PRE-AUDIT FYE 6/30/20	BUDGET FYE 6/30/21	PROJECTED FYE 6/30/22	PROJECTED FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30
OPERATING REVENUE											
Total Gross Revenue	\$ 378,688,373	\$ 417,471,729	\$ 449,878,212	\$ 482,689,771	\$ 512,562,556	\$ 542,264,874	\$ 573,696,760	\$ 606,959,358	\$ 642,159,752	\$ 679,411,311	\$ 718,834,062
Gross Revenues - Inpatient											
Daily Hospital Service	34,783,399	30,309,787	31,825,276	33,416,540	35,087,367	36,841,736	38,683,822	40,618,013	42,648,914	44,781,360	47,020,428
Ancillary Service - Inpatient	53,268,416	60,517,140	63,542,997	66,720,146	70,056,154	73,558,961	77,236,909	81,098,755	85,153,693	89,411,377	93,881,946
Total Gross Revenue - Inpatient	88,051,816	90,826,927	95,368,273	100,136,687	105,143,521	110,400,697	115,920,732	121,716,768	127,802,607	134,192,737	140,902,374
Gross Revenue - Outpatient											
Total Gross Revenue - Outpatient	290,636,557	326,644,802	354,509,939	382,553,085	407,419,035	431,864,177	457,776,028	485,242,590	514,357,145	545,218,574	577,931,688
Deductions from Revenue:											
Contractual Allowances	163,817,827	182,422,599	201,082,040	221,057,408	240,888,997	261,897,637	285,110,048	310,744,950	338,398,890	368,220,511	400,368,969
Charity Care	15,292,435	12,824,036	14,719,265	15,792,805	17,795,318	18,826,533	21,065,189	22,286,536	24,863,556	26,305,674	29,269,725
Bad Debt	6,757,114	9,904,264	10,673,088	11,934,212	12,672,799	13,949,435	14,758,002	16,220,621	17,161,330	18,836,267	19,929,239
Prior Period Settlements	(2,134,699)	-	-	-	-	-	-	-	-	-	-
Total Deductions from Revenue	183,732,678	205,150,899	226,474,393	248,784,426	271,357,113	294,673,605	320,933,238	349,252,107	380,423,575	413,362,452	449,567,933
Other Operating Revenue	12,987,963	12,440,493	12,564,898	12,690,547	12,817,452	12,945,627	13,075,083	13,205,834	13,337,892	13,471,271	13,605,984
Wellness Neighborhood-RPT, Grants, Donation	1,110,367	1,385,432	1,406,214	1,427,307	1,448,716	1,470,447	1,492,504	1,514,891	1,537,615	1,560,679	1,584,089
TOTAL OPERATING REVENUE	209,054,024	226,146,755	237,374,930	248,023,199	255,471,611	262,007,343	267,331,108	272,427,976	276,611,683	281,080,809	284,456,202
OPERATING EXPENSES											
Salaries, Wages & Benefits	98,798,379	109,917,756	121,400,289	128,247,298	132,094,717	136,057,558	140,139,285	144,343,464	148,673,767	153,133,981	157,728,000
Benefits Workers Compensation	710,774	1,190,041	1,354,358	1,430,745	1,473,667	1,517,877	1,563,413	1,610,316	1,658,625	1,708,384	1,759,635
Benefits Medical Insurance	12,532,413	15,080,386	16,896,905	17,516,312	17,866,639	18,223,971	18,588,451	18,960,220	19,339,424	19,726,213	20,120,737
Professional Fees	19,847,800	16,451,311	10,065,350	10,367,310	10,678,330	10,998,680	11,328,640	11,668,900	12,018,555	12,379,111	12,750,485
Supplies	28,787,148	31,268,117	32,900,289	34,446,831	35,521,903	36,462,332	37,224,041	37,952,095	38,545,428	39,180,549	39,654,351
Purchased Services	20,644,309	22,380,200	22,827,804	23,284,360	23,750,048	24,225,049	24,709,549	25,203,740	25,707,815	26,221,972	26,746,411
Other	9,280,737	11,042,630	11,208,269	11,376,393	11,547,039	11,720,245	11,896,048	12,074,489	12,255,607	12,439,441	12,626,032
TOTAL OPERATING EXPENSE	190,601,560	207,330,441	216,653,266	226,669,250	232,932,342	239,205,713	245,449,429	251,812,824	258,199,222	264,789,650	271,385,651
NET OPERATING REV(EXP) EBIDA	\$ 18,452,465	\$ 18,816,314	\$ 20,721,664	\$ 21,353,949	\$ 22,539,269	\$ 22,801,630	\$ 21,881,680	\$ 20,615,152	\$ 18,412,462	\$ 16,291,159	\$ 13,070,551
NON-OPERATING REVENUE											
District and County Taxes	6,874,453	7,279,414	7,561,902	7,854,693	8,158,153	8,472,663	8,798,615	9,136,417	9,486,489	9,849,269	10,225,207
District and County Taxes - GO Bond	5,220,126	5,008,219	5,264,427	5,428,106	5,586,627	5,757,598	5,922,306	6,097,056	6,286,435	6,499,289	6,710,882
Interest Income	1,805,664	837,414	639,586	784,802	1,790,960	1,913,555	2,255,365	2,909,642	3,236,836	3,031,131	3,343,917
Interest Income - GO Bond	-	-	-	-	-	-	-	-	-	-	-
Donations	1,321,056	1,052,517	1,157,769	1,273,546	1,400,901	1,540,991	1,540,991	1,540,991	1,540,991	1,540,991	1,540,991
Gain/(Loss)	(1,584,598)	(1,599,996)	(750,000)	(750,000)	-	-	-	-	-	-	-
COVID-19 Emergency Funds	13,521,428	-	-	-	-	-	-	-	-	-	-
Depreciation	(13,364,758)	(13,871,076)	(14,564,630)	(15,282,862)	(16,067,505)	(16,860,380)	(17,703,399)	(18,588,569)	(18,774,454)	(19,243,816)	(19,724,911)
Interest Expense	(1,435,641)	(1,351,421)	(994,900)	(2,842,870)	(2,673,598)	(2,535,233)	(2,398,331)	(2,279,746)	(2,165,228)	(2,046,600)	(1,923,705)
Interest Expense - GO Bond	(3,620,802)	(3,403,219)	(3,319,427)	(3,233,105)	(3,146,627)	(3,027,598)	(2,892,306)	(2,742,056)	(2,581,435)	(2,429,289)	(2,260,882)
TOTAL NON-OPERATING REVENUE	8,736,927	(6,048,147)	(5,005,272)	(6,777,690)	(4,941,089)	(4,736,404)	(4,476,756)	(3,926,266)	(2,970,367)	(2,759,025)	(2,068,501)
EXCESS REVENUE(EXPENSE)	\$ 27,189,392	\$ 12,768,167	\$ 15,716,392	\$ 14,576,259	\$ 17,598,180	\$ 18,063,227	\$ 17,404,922	\$ 16,688,887	\$ 15,442,095	\$ 13,492,133	\$ 10,982,049
PREVIOUS PROJECTIONS FROM FY20	\$ 7,188,796	\$ 10,629,463	\$ 11,028,351	\$ 12,644,548	\$ 14,126,641	\$ 15,401,736	\$ 15,865,594	\$ 16,677,133	\$ 16,727,478	\$ 17,133,101	\$ 17,330,968
CURRENT PROJECTIONS VS PREVIOUS	\$ 20,000,596	\$ 2,138,704	\$ 4,688,041	\$ 1,931,711	\$ 3,471,539	\$ 2,661,491	\$ 1,539,328	\$ 11,754	\$ (1,285,383)	\$ (3,640,968)	\$ (1,298,969)

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUE AND EXPENSE - 10 YEAR FORECAST - NEW DEBT \$50 MILLION

	PRE-AUDIT FYE 6/30/20	BUDGET FYE 6/30/21	PROJECTED FYE 6/30/22	PROJECTED FYE 6/30/23	PROJECTED FYE 6/30/24	PROJECTED FYE 6/30/25	PROJECTED FYE 6/30/26	PROJECTED FYE 6/30/27	PROJECTED FYE 6/30/28	PROJECTED FYE 6/30/29	PROJECTED FYE 6/30/30
RETURN ON GROSS REVENUE EBIDA	4.9%	4.5%	4.6%	4.4%	4.4%	4.2%	3.8%	3.4%	2.9%	2.4%	1.8%
RETURN ON EQUITY	20.1%	7.0%	8.0%	6.9%	7.8%	7.4%	6.6%	6.0%	5.2%	4.3%	3.4%
RETURN ON EQUITY (excluding donations)	19.1%	6.4%	7.4%	6.3%	7.2%	6.8%	6.1%	5.4%	4.7%	3.8%	2.9%
INPATIENT REV AS A % OF GROSS REV	23.3%	21.8%	21.2%	20.7%	20.5%	20.4%	20.2%	20.1%	19.9%	19.8%	19.6%
OUTPATIENT REV AS A % OF GROSS REV	76.7%	76.2%	78.8%	79.3%	79.5%	79.6%	79.8%	79.9%	80.1%	80.2%	80.4%
CONTRACTUAL ADJ AS A % OF GROSS REV	43.3%	43.7%	44.7%	45.8%	47.0%	48.3%	49.7%	51.2%	52.7%	54.2%	55.7%
CHARITY CARE AS A % OF GROSS REV	4.0%	3.1%	3.3%	3.3%	3.5%	3.5%	3.7%	3.7%	3.9%	3.9%	4.1%
BAD DEBT AS A % OF GROSS REV	1.8%	2.4%	2.4%	2.5%	2.5%	2.6%	2.6%	2.7%	2.7%	2.8%	2.8%
SALARIES, WAGES & BEN AS A % OF NET R	47.3%	48.6%	51.1%	51.7%	51.7%	51.9%	52.4%	53.0%	53.7%	54.5%	55.4%
WORKERS COMP AS A % OF NET REV	0.3%	0.5%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%	0.6%
MEDICAL INSURANCE AS A % OF NET REV	6.0%	6.7%	7.1%	7.1%	7.0%	7.0%	7.0%	7.0%	7.0%	7.0%	7.1%
PROFESSIONAL FEES AS A % OF NET REV	9.5%	7.3%	4.2%	4.2%	4.2%	4.2%	4.2%	4.3%	4.3%	4.4%	4.5%
SUPPLIES AS A % OF NET REV	13.8%	13.8%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%	13.9%
PURCHASED SVCS AS A % OF NET REV	9.9%	9.9%	9.6%	9.4%	9.3%	9.2%	9.2%	9.3%	9.3%	9.3%	9.4%
OTHER AS A % OF NET REV	4.4%	4.9%	4.7%	4.6%	4.5%	4.5%	4.4%	4.4%	4.4%	4.4%	4.4%

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS - 10 YEAR FORECAST - NEW DEBT \$50 MILLION

	PRE-AUDIT FYE 2020	BUDGET FYE 2021	FORECAST FYE 2022	FORECAST FYE 2023	FORECAST FYE 2024	FORECAST FYE 2025	FORECAST FYE 2026	FORECAST FYE 2027	FORECAST FYE 2028	FORECAST FYE 2029	FORECAST FYE 2030
Net Operating Rev/(Exp) - EBIDA	\$ 18,452,465	\$ 18,816,313	\$ 20,721,664	\$ 21,353,949	\$ 22,539,269	\$ 22,801,630	\$ 21,881,680	\$ 20,615,152	\$ 18,412,462	\$ 16,291,159	\$ 13,070,551
Interest Income	1,554,599	877,531	689,043	748,498	1,539,421	1,882,907	2,169,913	2,746,073	3,155,037	3,082,557	3,265,721
Property Tax Revenue	7,928,820	8,147,000	7,672,197	7,825,414	8,127,807	8,441,212	8,766,020	9,102,637	9,451,482	9,812,991	10,187,613
Donations	1,327,474	814,000	1,147,244	1,261,968	1,388,165	1,526,982	1,540,991	1,540,991	1,540,991	1,540,991	1,540,991
Emergency Funds	13,521,428	-	-	-	-	-	-	-	-	-	-
Debt Service Payments	(4,863,882)	(5,088,979)	(5,022,044)	(7,878,250)	(6,872,190)	(6,143,844)	(5,864,403)	(5,314,248)	(5,304,999)	(5,295,667)	(5,286,148)
Property Purchase Agreement	(805,927)	(811,932)	(811,932)	(811,932)	(811,932)	(811,932)	(541,285)	-	-	-	-
Municipal Lease	(1,574,216)	(1,717,332)	(1,717,332)	(1,717,332)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)	(62,160)
Copier Lease	(62,040)	(62,160)	(62,160)	(62,160)	(768,717)	(760,096)	(751,302)	(742,432)	(733,183)	(723,851)	(714,332)
2017 VR Revenue Bond	(790,555)	(852,391)	(785,456)	(777,170)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)	(1,645,164)
2015 Revenue Bond	(1,631,144)	(1,645,164)	(1,645,164)	(1,645,164)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)
New Debt	-	-	-	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)	(2,864,492)
Physician Recruitment	(263,670)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)	(287,500)
Investment in Capital Equipment	(3,603,646)	(3,509,190)	(2,054,207)	(2,958,800)	(1,004,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Debt Reimbursement	1,164,582	2,354,714	50,000,000	-	-	-	-	-	-	-	-
IT/EMR/Business Systems	(2,608,465)	(1,284,350)	(1,950,000)	(2,160,000)	(1,770,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)	(1,500,000)
Building Projects/Properties	(8,042,805)	(18,578,626)	(38,452,431)	(50,323,063)	(45,229,944)	(28,656,883)	(22,058,151)	(28,089,319)	(28,148,006)	(11,513,843)	(5,230,000)
Capital Investments	-	-	-	-	-	-	-	-	-	-	-
Change in Accounts Receivable	7,068,523	2,353,530	(1,214,574)	(1,150,852)	(800,011)	(699,817)	(566,822)	(541,779)	(441,526)	(472,623)	(352,578)
Change in Settlement Accounts	17,330,115	(8,164,723)	(4,923,109)	(1,084,589)	-	-	5,500,000	-	-	-	-
Change in Other Assets	300,265	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)	(2,400,000)
Change in Other Liabilities	(3,316,939)	900,000	2,796,699	1,810,291	1,049,412	1,072,163	1,091,706	1,120,965	1,144,772	1,178,697	1,202,402
Change in Cash Balance	32,427,436	(5,050,280)	26,722,981	(35,242,933)	(23,719,571)	(5,463,149)	6,773,433	(4,507,028)	(5,877,287)	8,936,761	12,711,052
Beginning Unrestricted Cash	87,018,706	132,967,570	127,917,290	154,640,271	119,397,338	95,677,768	90,214,618	96,988,052	92,481,023	86,603,736	95,540,497
Ending Unrestricted Cash	119,446,142	127,917,290	154,640,271	119,397,338	95,677,768	90,214,618	96,988,052	92,481,023	86,603,736	95,540,497	108,251,549
Operating Cash	112,587,033	117,727,021	154,640,271	119,397,338	95,677,768	90,214,618	96,988,052	92,481,023	86,603,736	95,540,497	108,251,549
Medicare Accelerated Payments	20,380,537	10,190,269	-	-	-	-	-	-	-	-	-
Expense Per Day	522,193	571,731	596,296	628,800	645,496	662,304	679,035	696,144	713,327	731,058	748,793
Days Cash On Hand	229	224	259	190	148	136	143	133	121	131	145
Days Cash On Hand - Operating Cash Only	216	206	259	190	148	136	143	133	121	131	145

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.

	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	Best	AA+	Best
EBIDA Margin	8.3%	8.7%	8.8%	10.7%	10.7%	13.7%	13.6%	14.7%	8.3%	11.0%	14.7%	8.3%	11.0%
Operating EBIDA Margin	5.6%	7.8%	7.2%	7.6%	8.2%	10.5%	10.9%	11.1%	5.6%	8.7%	11.1%	5.6%	8.7%
Operating Margin	0.3%	0.8%	-0.1%	2.3%	1.6%	3.8%	4.6%	4.4%	0.3%	2.2%	4.4%	0.3%	2.2%
Excess Margin	1.8%	2.4%	2.4%	4.5%	4.2%	7.5%	8.3%	9.1%	1.8%	4.9%	9.1%	1.8%	4.9%
Days' Cash on Hand	133.6	142.2	207.9	232.3	236.9	324.6	310.6	363.1	133.6	242.4	363.1	133.6	242.4
Days in Accounts Receivable	48.1	44.5	51.5	46.0	46.1	47.3	54.1	51.8	48.1	48.3	51.8	48.1	48.3
L-T Debt to Capital	45.8%	31.2%	34.0%	30.1%	27.0%	23.7%	20.8%	19.3%	45.8%	27.8%	19.3%	45.8%	27.8%
MADS Coverage Ratio (x)	2.3	2.7	2.6	4.0	3.9	5.6	6.0	8.0	2.3	4.1	8.0	2.3	4.1
Unrestricted Cash to Debt	60.4%	136.3%	132.5%	165.4%	173.8%	240.1%	265.7%	314.7%	60.4%	185.6%	314.7%	60.4%	185.6%

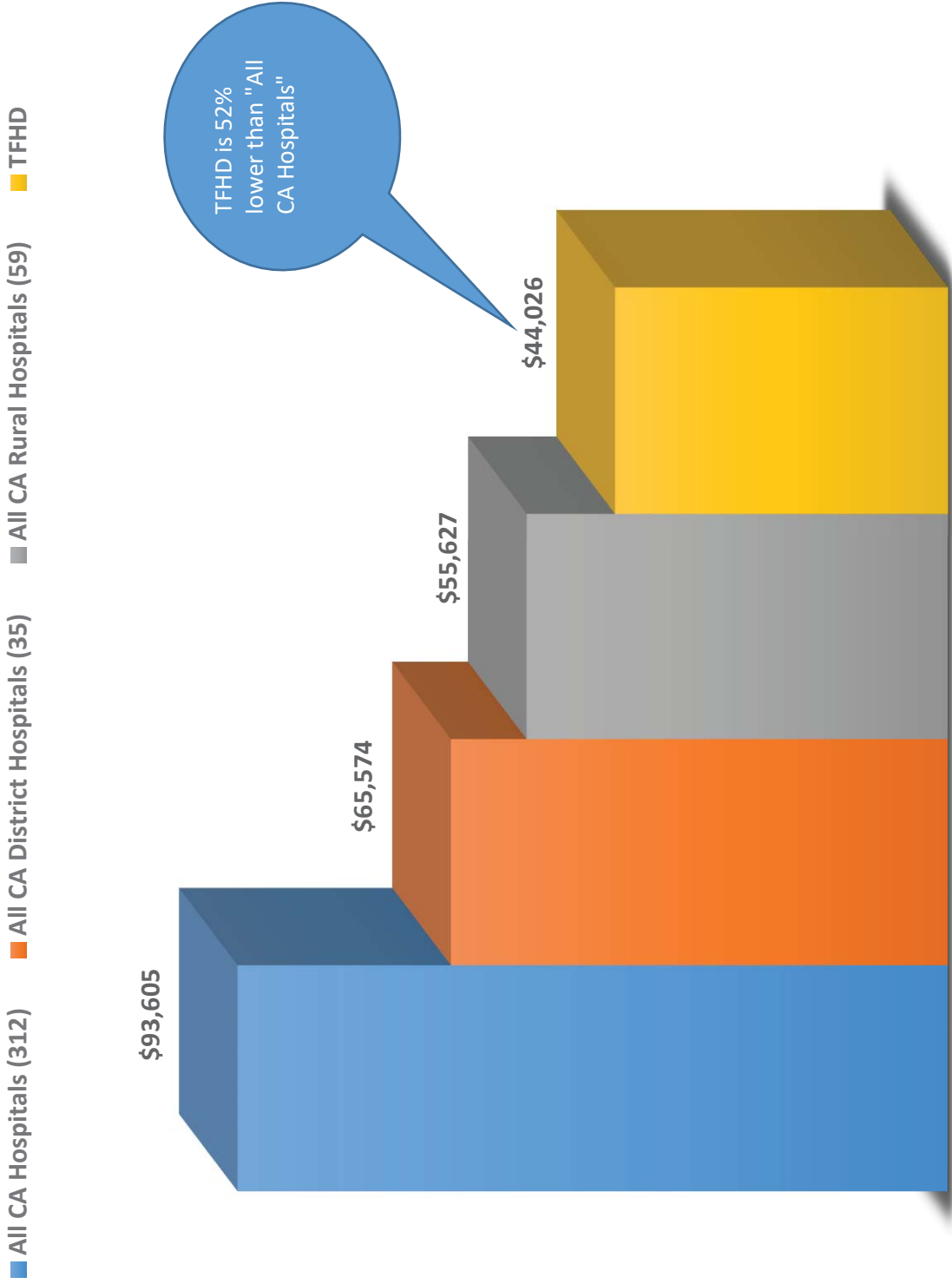
U.S. Not-For-Profit Acute Health Care Stand-Alone Hospital Median Financial Ratios 2018 vs. 2017 - August 15, 2019

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 2015 TOTAL		FY 2016 TOTAL		FY 2017 TOTAL		FY 2018 TOTAL		FY 2019 TOTAL		PRE-AUDIT 2020 TOTAL		FY 2021 BUDGET		% OF TOTAL PRO FEES	
		% OF TOTAL PRO FEES		% OF TOTAL PRO FEES		% OF TOTAL PRO FEES		% OF TOTAL PRO FEES		% OF TOTAL PRO FEES		% OF TOTAL PRO FEES		% OF TOTAL PRO FEES		% OF TOTAL PRO FEES
320 - Physician Fees	\$ 10,836,709.40	51.5%	\$ 11,965,422.21	60.8%	\$ 15,342,915.03	67.8%	\$ 16,869,634.60	69.5%	\$ 19,960,679.49	72.2%	\$ 11,791,084.14	59.4%	\$ 8,405,556.00	42.7%	\$ 58,444.00	0.3%
Medical Director Fees	\$ 458,256.23	2.2%	\$ 501,633.87	2.5%	\$ 467,017.48	2.1%	\$ 362,835.69	1.5%	\$ 589,038.96	2.1%	\$ 142,133.35	0.7%	\$ -	-	\$ -	-
Medicine Call	\$ 1,187,405.59	5.6%	\$ 1,283,526.56	6.5%	\$ 1,544,576.12	6.8%	\$ 1,238,658.56	5.1%	\$ 1,188,229.01	4.3%	\$ 693,423.50	3.5%	\$ 580,000.00	2.9%	\$ 580,000.00	2.9%
Hospitalist Fees	\$ 714,838.25	3.4%	\$ 725,750.68	3.7%	\$ 903,196.42	4.0%	\$ 1,048,715.28	4.3%	\$ 1,189,589.47	4.3%	\$ 650,830.13	3.3%	\$ 273,821.00	1.4%	\$ 1,879,000.00	9.4%
Anesthesia Guarantee	\$ 1,064,068.93	5.1%	\$ 1,135,091.07	5.8%	\$ 1,194,970.27	5.3%	\$ 1,252,715.53	5.2%	\$ 1,207,103.56	4.4%	\$ 2,086,271.40	10.6%	\$ -	-	\$ -	-
Physician Fees	\$ 156,752.09	0.7%	\$ 54,141.32	0.3%	\$ 280.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Multi-specialty Clinic Physician Fees	\$ 5,305,340.33	25.2%	\$ 6,136,630.95	31.2%	\$ 9,148,952.20	40.8%	\$ 10,859,213.99	44.7%	\$ 13,158,080.07	49.1%	\$ 6,021,022.88	30.3%	\$ 3,302,405.00	16.6%	\$ -	-
Residency Program Fees	\$ 242,800.00	1.2%	\$ 43,720.71	0.2%	\$ 31,373.50	0.1%	\$ -	0.0%	\$ 19,942.50	0.1%	\$ 13,984.50	0.1%	\$ -	-	\$ -	-
RVNA Fees	\$ 186,807.57	0.9%	\$ 19,200.00	0.1%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Medical Staff Chair Fees	\$ 1,600.00	0.0%	\$ 85,472.06	0.4%	\$ 76,016.50	0.3%	\$ 67,631.25	0.3%	\$ 63,450.00	0.2%	\$ 33,100.00	0.2%	\$ 21,200.00	0.1%	\$ 21,200.00	0.1%
Med Staff Chairs - Wellness Neighborhood	\$ 46,146.42	0.2%	\$ 242,814.74	1.2%	\$ 2,851.22	0.0%	\$ 9,177.03	0.0%	\$ 1,186.39	0.0%	\$ 1,463.40	0.0%	\$ 1,800.00	0.0%	\$ 1,800.00	0.0%
Radiology Guarantee	\$ 23,895.50	0.1%	\$ 29,298.00	0.1%	\$ 350.00	0.0%	\$ 233,702.97	1.0%	\$ 386,993.02	1.4%	\$ 475,627.40	2.4%	\$ 580,000.00	2.9%	\$ 580,000.00	2.9%
Health Info Technology	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 102,872.50	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Sleep Medicine Clinic (VCH)	\$ 133,800.02	0.6%	\$ 174,281.45	0.9%	\$ 154,386.76	0.7%	\$ 180,092.41	0.7%	\$ 180,092.41	0.7%	\$ 83,146.45	0.4%	\$ 163,477.00	0.8%	\$ 163,477.00	0.8%
Laboratory	\$ 129,054.72	0.6%	\$ 68,569.72	0.3%	\$ 72,803.04	0.3%	\$ 136,230.39	0.6%	\$ 10,481.27	0.0%	\$ 119,416.83	0.6%	\$ 137,200.00	0.7%	\$ 137,200.00	0.7%
North Tahoe Emergency (VCH)	\$ 1,185,943.75	5.6%	\$ 1,458,873.75	7.4%	\$ 1,460,043.75	6.5%	\$ 1,464,190.25	6.0%	\$ 1,464,682.83	5.3%	\$ 1,460,665.30	7.4%	\$ 1,497,539.00	7.5%	\$ 1,497,539.00	7.5%
321 - Therapist Fees	\$ 4,886,192.10	22.2%	\$ 4,961,726.03	20.6%	\$ 4,344,390.31	19.2%	\$ 4,756,294.82	19.6%	\$ 5,393,393.38	19.5%	\$ 5,290,641.47	26.7%	\$ 5,646,755.00	28.4%	\$ -	-
Cancer Center (Exercise for Energy)	\$ 49,336.25	0.2%	\$ 30,776.20	0.2%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Cancer Center (Therapist Fees)	\$ 58,784.42	0.3%	\$ 82,178.88	0.4%	\$ 67,445.50	0.3%	\$ 65,155.44	0.3%	\$ 68,890.06	0.2%	\$ 55,673.00	0.3%	\$ 63,000.00	0.3%	\$ 63,000.00	0.3%
Home Health/Hospital Fees	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Occupational Therapy	\$ 626,230.87	3.0%	\$ 630,952.71	3.2%	\$ 857,025.88	3.8%	\$ 690,302.00	2.8%	\$ 697,700.88	2.5%	\$ 729,431.52	3.7%	\$ 768,095.00	3.9%	\$ 768,095.00	3.9%
Physical Therapy	\$ 2,797,628.67	13.3%	\$ 3,229,893.48	16.4%	\$ 3,356,455.95	14.8%	\$ 3,928,754.09	16.2%	\$ 4,198,993.81	15.2%	\$ 4,062,993.93	20.5%	\$ 4,338,741.00	21.8%	\$ 4,338,741.00	21.8%
Respiratory Therapy	\$ 1,264,176.50	6.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Speech Therapy	\$ 90,035.39	0.4%	\$ 87,924.76	0.4%	\$ 62,462.98	0.3%	\$ 72,083.29	0.3%	\$ 124,522.73	0.5%	\$ 163,072.22	0.8%	\$ 158,219.00	0.8%	\$ 158,219.00	0.8%
Other Therapist	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
323 - Legal Fees	\$ 1,505,027.55	7.1%	\$ 1,136,768.84	5.6%	\$ 700,348.39	3.1%	\$ 428,232.60	1.8%	\$ 451,979.01	1.6%	\$ 342,879.10	1.7%	\$ 429,000.00	2.2%	\$ -	-
American Medical Association	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Andy Working	\$ -	0.0%	\$ 1,300.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
BDO USA LLP	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Beta Healthcare Group/RMS	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Brooke Barum-Roberts	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Carlton, Disante, & Freudenberg	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Charles P Teixeira	\$ 6,436.80	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Colantuono, Highsmith, Whitley-District	\$ 4,734.78	0.0%	\$ 75,446.93	0.4%	\$ 137,693.08	0.6%	\$ 36,943.34	0.2%	\$ 31,516.82	0.1%	\$ 40,254.94	0.2%	\$ 200,000.00	1.0%	\$ 200,000.00	1.0%
Colantuono, Highsmith, Whitley-Board	\$ -	0.0%	\$ 34,636.43	0.2%	\$ 14,465.00	0.1%	\$ 22,102.50	0.1%	\$ 25,836.55	0.1%	\$ 29,779.24	0.2%	\$ 30,000.00	0.2%	\$ 30,000.00	0.2%
Colantuono, Highsmith, Whitley-TIHR	\$ -	0.0%	\$ 1,925.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Colantuono, Highsmith, Whitley-Truckee Surgery Center	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Davis, Wright, Transaine	\$ 428,685.88	2.0%	\$ 177,254.64	0.8%	\$ -	0.0%	\$ -	0.0%	\$ 5,000.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
ECG Management - Corp Compliance	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
ECG/Hib/Conrad - NewCoveley	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Foley & Larner - TIHR	\$ 22,614.09	0.1%	\$ 3,080.00	0.0%	\$ 1,532.29	0.0%	\$ 1,221.18	0.0%	\$ (5,000.00)	0.0%	\$ 422.10	0.0%	\$ -	0.0%	\$ -	0.0%
Garbin, Res.Scully,Mansukhani LLP	\$ 57,000.00	0.3%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Healthcare Appraisers	\$ 5,360.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 1,547.00	0.0%	\$ 11,452.75	0.1%	\$ -	0.0%	\$ -	0.0%
Hooper, Lundy, & Bookman	\$ 216,274.01	1.0%	\$ 376,735.38	1.9%	\$ 175,633.70	0.8%	\$ 78,406.67	0.3%	\$ 117,604.93	0.4%	\$ 32,485.00	0.2%	\$ 24,000.00	0.1%	\$ 24,000.00	0.1%
Hooper, Lundy, & Bookman - Corp Compliance	\$ 428,473.80	2.0%	\$ 266,613.50	1.4%	\$ 94,114.00	0.4%	\$ 65,156.77	0.3%	\$ 1,349.00	0.0%	\$ 896.50	0.0%	\$ -	0.0%	\$ -	0.0%
James R Lohana	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Jans, Inc	\$ 9,171.83	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Judicate West	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Legal Fees HR	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Litigation Services & Technologies of Nevada	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ (10,000.00)	0.0%	\$ 16,320.37	0.1%	\$ 160,000.00	0.8%	\$ 160,000.00	0.8%
Littler McKeelson, P C	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 13,017.50	0.1%	\$ (3,740.89)	0.0%	\$ 7,476.00	0.0%	\$ -	0.0%	\$ -	0.0%
McDonough & Holland	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Melendres & Melendres	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 3,150.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Melendres & Melendres - Corp Compliance	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Morgan, Lewis, & Boek	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Municipal Resource Group LLC	\$ -	0.0%	\$ 1,900.20	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Nossaman	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Porter Simon	\$ 160,340.29	0.8%	\$ 32,135.86	0.2%	\$ 11,390.50	0.1%	\$ 5,835.59	0.0%	\$ -	0.0%	\$ 24,734.30	0.1%	\$ -	0.0%	\$ -	0.0%
Procapio, Cory, Hargreaves	\$ 51,893.07	0.2%	\$ 359.78	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Remy Moose, Manly LLP	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Rybicki & Associates P C	\$ 18,849.50	0.1%	\$ 39,324.42	0.2%	\$ 51,017.90	0.2%	\$ 115,190.47	0.5%	\$ 102,117.35	0.4%	\$ 78,014.03	0.4%	\$ -	0.0%	\$ -	0.0%

PROFESSIONAL FEES PAID ANALYSIS														
SUB ACCT & DETAIL	FY2015		FY2016		FY2017		FY2018		FY2019		PRE-AUDIT 2020 TOTAL		FY 2021 BUDGET	% OF TOTAL PRO FEES
	FY2015 TOTAL	% OF TOTAL PRO FEES	FY2016 TOTAL	% OF TOTAL PRO FEES	FY2017 TOTAL	% OF TOTAL PRO FEES	FY2018 TOTAL	% OF TOTAL PRO FEES	FY2019 TOTAL	% OF TOTAL PRO FEES	FY 2020 TOTAL	% OF TOTAL PRO FEES		
Steel Rives	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Trucker Huss	\$ 2,190.00	0.0%	\$ 1,350.00	0.0%	\$ 1,080.00	0.0%	\$ 345.00	0.0%	\$ 27,317.50	0.1%	\$ 19,762.50	0.1%	\$ -	0.0%
Wilson Sorcini Goodrich - TIRHR	\$ 59,493.00	0.3%	\$ 122,465.60	0.6%	\$ 177,347.02	0.8%	\$ 89,370.70	0.4%	\$ 72,983.75	0.3%	\$ 11,439.40	0.1%	\$ 15,000.00	0.1%
Wiley Price & Radulovich	\$ 421.50	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
William Portanova	\$ 10,000.00	0.0%	\$ 8,328.75	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Other Legal	\$ -	0.0%	\$ 21,719.63	0.1%	\$ 33,410.90	0.1%	\$ 1,643.88	0.0%	\$ 25,693.70	0.1%	\$ 29,570.13	0.1%	\$ -	0.0%
325 - Consulting Fees	\$ 3,628,076.33	18.2%	\$ 2,526,053.69	12.8%	\$ 2,229,921.92	9.9%	\$ 2,218,853.46	9.1%	\$ 1,853,983.27	6.6%	\$ 2,423,194.96	12.2%	\$ 1,860,000.00	9.4%
Accounting	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Admitting	\$ 147,030.00	0.7%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 118,896.57	0.4%	\$ -	0.0%	\$ -	0.0%
Board of Directors	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Business Office	\$ 1,130,120.40	5.4%	\$ -	0.0%	\$ 25,166.69	0.1%	\$ 263,739.29	1.1%	\$ 111,219.70	0.4%	\$ -	0.0%	\$ -	0.0%
Central Scheduling	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Center Center:	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Care Giver Support Program Development	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Radiation Oncology Consulting	\$ -	0.0%	\$ 1,757.80	0.0%	\$ 7,613.85	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
District Matters	\$ 225,651.81	1.1%	\$ 373,072.08	1.9%	\$ 502,837.04	2.2%	\$ 142,762.89	0.6%	\$ 45,921.11	0.2%	\$ 280,500.00	1.4%	\$ 267,000.00	1.3%
Emergency Department	\$ 2,447.92	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 37,327.76	0.2%	\$ 180,000.00	0.9%
Emergency Preparedness	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Engineering / Facilities	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Engineering / Facilities	\$ 34,470.21	0.2%	\$ 7,731.33	0.0%	\$ 27,931.92	0.1%	\$ -	0.0%	\$ 2,250.00	0.0%	\$ -	0.0%	\$ 19,400.00	0.1%
Finance Administration:	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Bond Services & Rating Agency Fees	\$ 11,899.92	0.1%	\$ 322,571.75	1.6%	\$ 9,000.00	0.0%	\$ 650.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Cost Report, OSHPD, & SCD Reporting - Reimbursement Analyses	\$ 269,265.00	1.3%	\$ 144,082.00	0.7%	\$ 109,301.80	0.5%	\$ 74,024.00	0.3%	\$ 51,451.00	0.2%	\$ 62,142.50	0.3%	\$ 58,550.00	0.3%
ICD-10 and Revenue Cycle	\$ 626,491.01	3.0%	\$ 30,271.69	0.2%	\$ 41,068.20	0.2%	\$ 3.20	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Audit / Tax Firm	\$ 68,224.00	0.3%	\$ 75,000.00	0.4%	\$ 85,799.08	0.4%	\$ 78,420.06	0.3%	\$ 90,481.69	0.3%	\$ 95,056.04	0.5%	\$ 81,580.00	0.4%
Legal	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Productivity Benchmarking	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Strategic / Financial / Market Planning & Analysis	\$ -	0.0%	\$ 87,537.20	0.4%	\$ 4,246.84	0.0%	\$ 71,880.27	0.3%	\$ 63,312.50	0.2%	\$ -	0.0%	\$ -	0.0%
Health Information Technology	\$ 120,894.25	0.6%	\$ -	0.0%	\$ 43,385.57	0.2%	\$ 46,648.39	0.2%	\$ 45,941.75	0.2%	\$ 56,793.64	0.3%	\$ 50,760.00	0.3%
Foundations	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
HRSA/CARE/HM/NRACO	\$ 52,039.69	0.2%	\$ 97,826.82	0.5%	\$ 157,650.33	0.7%	\$ 142,755.33	0.6%	\$ 285,264.86	1.0%	\$ 260,258.30	1.2%	\$ 237,800.00	1.2%
Human Resources	\$ 23,925.00	0.1%	\$ -	0.0%	\$ 159,282.40	0.7%	\$ 416,953.84	1.7%	\$ 291,376.03	1.1%	\$ 474,952.01	2.4%	\$ -	0.0%
Information Systems Conversion	\$ 130,410.91	0.6%	\$ 155,511.83	0.8%	\$ 383,742.94	1.7%	\$ 446,415.89	1.8%	\$ 173,635.05	0.6%	\$ 272,274.50	1.4%	\$ 156,000.00	0.8%
Information Technology	\$ 58,500.00	0.3%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Innovation Fund	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
JPA Housing Project	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Kaufman Hall:	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Strategic Planning	\$ 43,885.92	0.2%	\$ 162,949.94	0.8%	\$ 20,158.13	0.1%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Orthopedic Business Planning	\$ -	0.0%	\$ 84,569.48	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Hospital Advisor/Budget Advisor/Cost Accounting	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 250,172.76	1.1%	\$ 302,500.00	1.1%	\$ 619,945.00	3.1%	\$ 435,960.00	2.2%
Marketing	\$ 125.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ 8,360.00	0.0%	\$ 5,149.74	0.0%	\$ 54,958.33	0.3%	\$ 90,000.00	0.5%
Medical Records	\$ 123,646.95	0.6%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Medical Staff	\$ 143,162.14	0.7%	\$ -	0.0%	\$ -	0.0%	\$ 2,000.00	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
MSC/Managed Care	\$ 167,131.36	0.8%	\$ 411,992.01	2.1%	\$ 224,132.38	1.0%	\$ 178,138.29	0.7%	\$ 101,449.34	0.4%	\$ 135,140.15	0.7%	\$ 156,000.00	0.8%
Nursing/Quality Consulting	\$ 230,912.13	1.1%	\$ 61,899.39	0.3%	\$ 11,040.91	0.0%	\$ (215.00)	0.0%	\$ 686.50	0.0%	\$ 400.00	0.0%	\$ -	0.0%
Organizational Consulting/Change Management	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Pharmacy - Inpatient	\$ -	0.0%	\$ -	0.0%	\$ 71,618.21	0.3%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Physician Recruitment	\$ -	0.0%	\$ 165,190.40	0.7%	\$ 157,650.33	0.7%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
PRIME Program	\$ -	0.0%	\$ 84,103.00	0.4%	\$ -	0.0%	\$ (368.07)	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Process Improvement/Buildige	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Program Analysis / Development	\$ -	0.0%	\$ 77,565.40	0.4%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Retail Pharmacy	\$ -	0.0%	\$ 22,594.69	0.1%	\$ 8,392.92	0.0%	\$ 8,412.02	0.0%	\$ 30,093.00	0.1%	\$ 6,050.67	0.0%	\$ 6,000.00	0.0%
Skilled Nursing Facility	\$ -	0.0%	\$ 10,512.00	0.0%	\$ 10,512.00	0.0%	\$ 180.00	0.0%	\$ 180.00	0.0%	\$ -	0.0%	\$ -	0.0%
Tohbe Institute for Rural Health Research	\$ 314,036.46	1.5%	\$ 212,416.74	1.1%	\$ 71,758.14	0.3%	\$ 63,776.92	0.3%	\$ 107,794.39	0.4%	\$ 48,166.99	0.3%	\$ 48,750.00	0.3%
The Center for Health & Sports Performance	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%	\$ -	0.0%
Other Consulting	\$ -	0.0%	\$ 34,105.90	0.2%	\$ 9,339.17	0.0%	\$ 4,214.58	0.0%	\$ 113.36	0.0%	\$ 1,082.83	0.0%	\$ -	0.0%
GRAND TOTAL-TMHS	\$ 21,056,005.38	100.0%	\$ 19,689,990.77	100.0%	\$ 22,626,575.65	100.0%	\$ 24,273,786.46	100.0%	\$ 27,640,885.15	100.0%	\$ 19,847,799.67	100.0%	\$ 16,451,311.00	82.7%

GROSS INPATIENT REVENUE PER DISCHARGE



SOURCE: 2018 OSHPD Hospital Annual Financial Data Profile - Based on 4-6-2020 Data Extract from OSHPD Hospital Annual Disclosure Reports
 Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

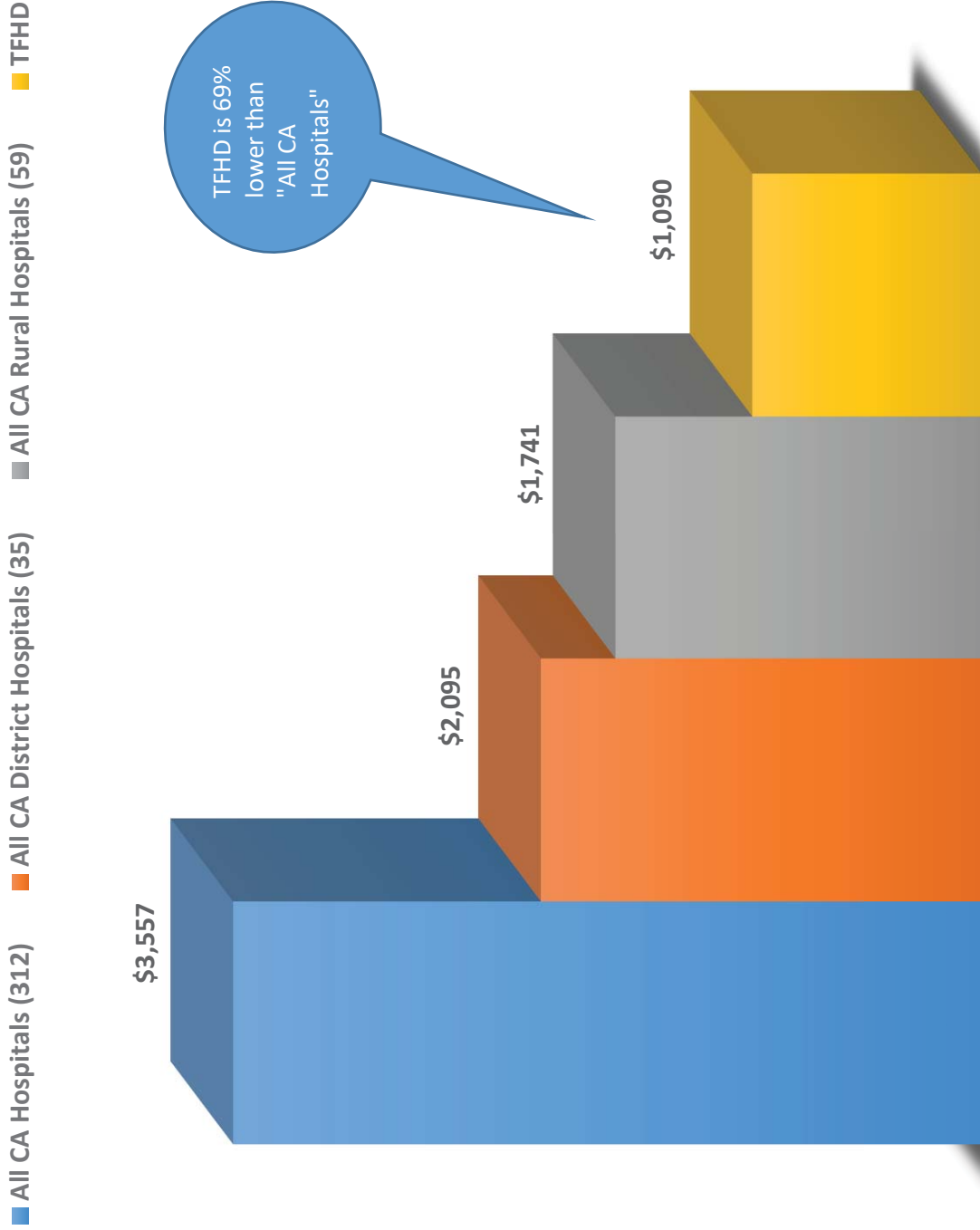
GROSS INPATIENT REVENUE PER DISCHARGE

- 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: 2018 OSHPD Hospital Annual Financial Data Profile - Based on 4-6-2020 Data Extract from OSHPD Hospital Annual Disclosure Reports
 Website: <https://data.chhs.ca.gov/dataset/hospital-annual-financial-data-selected-data-pivot-tables>

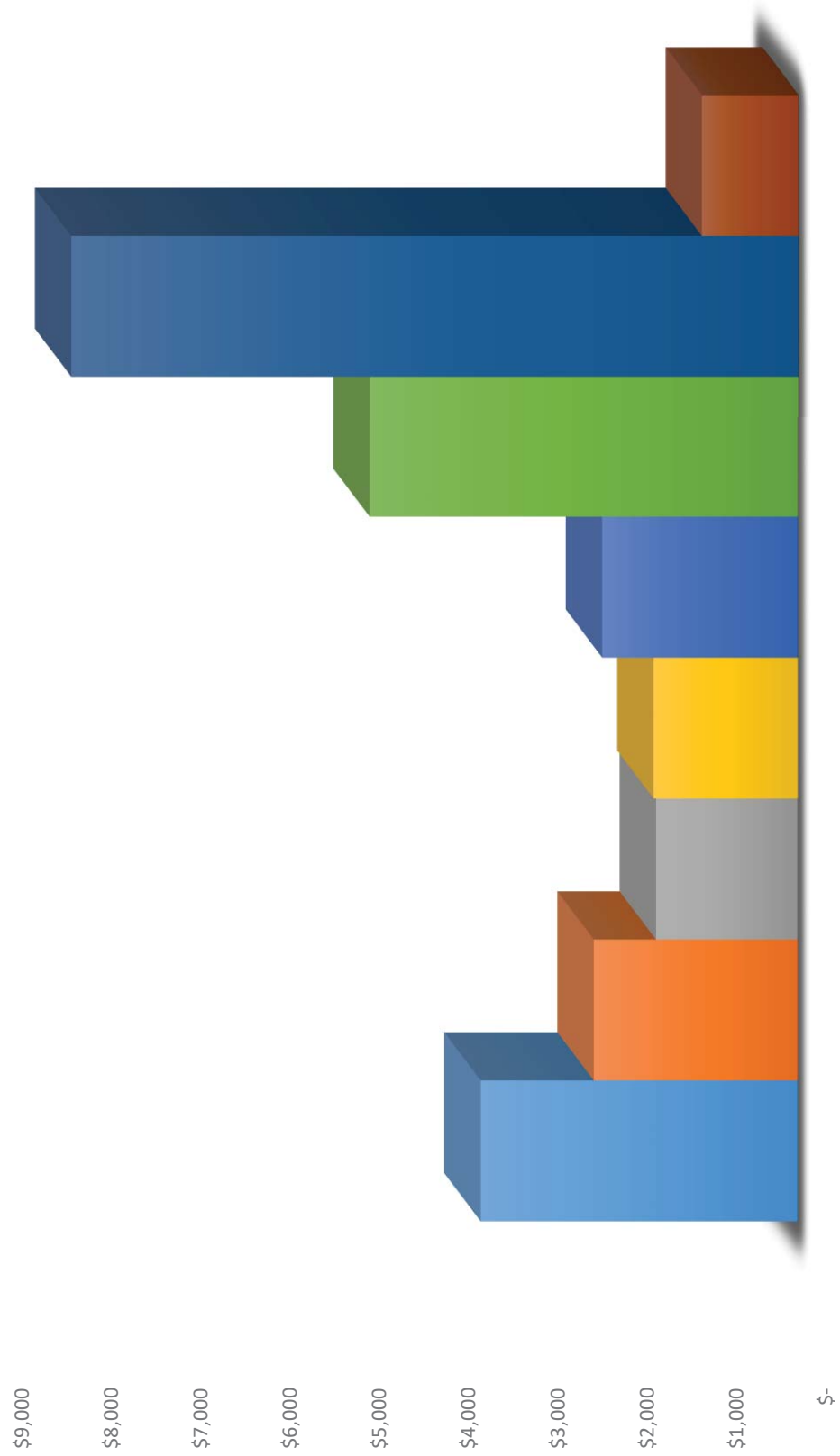
GROSS OUTPATIENT REVENUE PER VISIT



SOURCE: 2018 OSHPD Hospital Annual Financial Data Profile - Based on 4-6-2020 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: 2018 OSHPD Hospital Annual Financial Data Profile - Based on 4-6-2020 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

Emergency Room	CPT Code	Note Reference	Prior To 8/1/2020 TFHD	Rate Increase Effective 8/1/2020 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	99281	(A)	\$ 382	\$ 401	0%	\$ 544	\$ 519	\$ 601	\$ 436	\$ 738	\$ 521	\$ 574	-30.1%
	99282	(A) (B)	\$ 692	\$ 727	0%	\$ 1,075	\$ 1,163	\$ 1,248	\$ 1,156	\$ 1,169	\$ 1,036	\$ 1,152	-36.9%
	99283	(A) (B)	\$ 1,248	\$ 1,310	0%	\$ 1,803	\$ 1,912	\$ 1,750	\$ 2,077	\$ 2,074	\$ 1,683	\$ 1,896	-30.9%
	99284	(A) (B)	\$ 2,062	\$ 2,165	0%	\$ 3,552	\$ 3,468	\$ 3,607	\$ 3,329	\$ 5,107	\$ 3,363	\$ 3,851	-43.8%
	99285	(A)	\$ 3,032	\$ 3,184	0%	\$ 4,366	\$ 4,540	\$ 5,201	\$ 5,005	\$ 4,076	\$ 5,173	\$ 4,864	-34.5%
Laboratory	80048	(B)	\$ 124	\$ 128	25%	\$ 234	\$ 192	\$ 437	\$ 255	\$ 117	\$ 1,127	\$ 484	-73.6%
	82805	(B)	\$ 256	\$ 269	33%	\$ 382	\$ 269	N/A	\$ 785	\$ 92	\$ 745	\$ 541	-50.2%
	85027	(B)	\$ 90	\$ 93	25%	\$ 146	\$ 114	\$ 297	\$ 135	\$ 57	\$ 533	\$ 256	-63.6%
	85025	(B)	\$ 112	\$ 116	25%	\$ 183	\$ 140	\$ 388	\$ 163	\$ 66	\$ 723	\$ 335	-65.4%
	80053	(B)	\$ 153	\$ 158	0%	\$ 275	\$ 285	\$ 414	\$ 340	\$ 189	\$ 1,654	\$ 649	-75.7%
	82550	(B)	\$ 102	\$ 105	25%	\$ 172	\$ 145	\$ 326	\$ 184	\$ 71	\$ 570	\$ 288	-63.5%
	80061	(B)	\$ 193	\$ 200	25%	\$ 246	\$ 263	\$ 303	\$ 327	\$ 130	\$ 488	\$ 320	-37.5%
	85730	(B)	\$ 96	\$ 99	25%	\$ 164	\$ 144	\$ 303	\$ 188	\$ 67	\$ 590	\$ 287	-65.5%
	85610	(B)	\$ 63	\$ 65	25%	\$ 103	\$ 98	\$ 160	\$ 130	\$ 57	\$ 459	\$ 202	-67.8%
	84443	(B)	\$ 243	\$ 250	50%	\$ 239	\$ 242	\$ 330	\$ 233	\$ 142	\$ 759	\$ 366	-31.7%
	84484	(B)	\$ 223	\$ 229	25%	\$ 310	\$ 288	\$ 487	\$ 367	\$ 156	\$ 600	\$ 402	-43.1%
	81002-81003	(B)	\$ 40	\$ 41	0%	\$ 65	\$ 63	\$ 95	\$ 75	\$ 50	\$ 272	\$ 123	-66.7%
	81000-81001	(B)	\$ 48	\$ 49	33%	\$ 68	\$ 49	N/A	\$ 111	\$ 45	\$ 374	\$ 177	-72.3%
Diagnostic Imaging	71020/71046	(B)	\$ 386	\$ 405	25%	\$ 537	\$ 524	\$ 841	\$ 643	\$ 258	\$ 671	\$ 603	-32.9%
	72110	(B)	\$ 702	\$ 737	0%	\$ 1,094	\$ 1,139	\$ 1,347	\$ 930	\$ 1,362	\$ 1,521	\$ 1,290	-42.9%
	70553	(B)	\$ 4,680	\$ 4,914	0%	\$ 6,307	\$ 6,311	\$ 7,694	\$ 6,582	\$ 6,039	\$ 7,044	\$ 6,840	-28.2%
	77067	(B)	\$ 439	\$ 461	0%	\$ 555	\$ 508	\$ 743	\$ 484	\$ 531	\$ 529	\$ 572	-19.4%
	76805	(B)	\$ 886	\$ 930	25%	\$ 1,161	\$ 1,075	\$ 1,565	\$ 1,207	\$ 943	\$ 822	\$ 1,134	-18.0%
	76700	(B)	\$ 886	\$ 930	0%	\$ 1,568	\$ 1,419	\$ 2,584	\$ 1,338	\$ 1,500	\$ 2,087	\$ 1,877	-50.5%
	72193	(B)	\$ 2,702	\$ 2,837	0%	\$ 4,138	\$ 3,983	\$ 5,731	\$ 4,129	\$ 3,856	\$ 4,512	\$ 4,557	-37.8%
	70450	(B)	\$ 1,776	\$ 1,865	0%	\$ 3,219	\$ 3,318	\$ 4,376	\$ 3,539	\$ 3,097	\$ 3,888	\$ 3,728	-50.0%
	74160	(B)	\$ 2,702	\$ 2,837	0%	\$ 4,259	\$ 4,233	\$ 5,731	\$ 4,043	\$ 4,423	\$ 5,547	\$ 4,936	-42.5%
				\$ 8,878	\$ 9,322	0%	\$ 11,069	\$ 11,052	\$ 12,852	\$ 12,506	\$ 9,597	\$ 11,434	\$ 11,597
Room Rates			\$ 4,332	\$ 4,549	75%	\$ 4,728	\$ 4,471	\$ 5,583	\$ 4,393	\$ 4,388	\$ 4,509	\$ 4,719	-3.6%
			\$ 1,283	\$ 1,347	0%	\$ 2,255	\$ 1,687	\$ 1,687	N/A	\$ 3,731	\$ 2,789	\$ 2,736	-50.8%
			\$ 590	\$ 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			\$ 836	\$ 877	0%	\$ 1,306	\$ 1,287	\$ 1,773	\$ 1,310	\$ 1,264	\$ 1,665	\$ 1,503	-41.7%

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 - lacerations, x-rays, medications simple lacerations with sutures, simple asthma that resolves, sprains
- Level 4 - moderate to high severity - IVs 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

TFHD's percentile ranking is lower than the 50th
TFHD's percentile ranking is higher than the 50th

Source: Each individual Hospital's website posted chargemaster in effect on 1/1/2019.

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

Room	CPT Code	Note Reference	Prior To 8/1/2020 TFHD	Rate Increase Effective 8/1/2020 TFHD	Percentile Ranking	Inclusive of TFHD		NEVADA		2 Hospital Average	% TFHD is Higher or (Lower) than the 2 NV Hospital Average	
						Average	Median	Renown	St. Mary's Regional			
Emergency Room	99281	(A)	\$ 382	\$ 401	50%	\$ 442	\$ 401	\$ 592	\$ 333	\$ 463	-13.3%	
	99282	(A) (B)	\$ 692	\$ 727	50%	\$ 823	\$ 727	\$ 1,088	\$ 654	\$ 871	-16.5%	
	99283	(A) (B)	\$ 1,248	\$ 1,310	50%	\$ 1,368	\$ 1,310	\$ 1,898	\$ 889	\$ 1,394	-6.0%	
	99284	(A) (B)	\$ 2,062	\$ 2,165	50%	\$ 2,107	\$ 2,165	\$ 2,890	\$ 1,166	\$ 2,078	4.2%	
	99285	(A)	\$ 3,032	\$ 3,184	50%	\$ 3,036	\$ 3,184	\$ 4,288	\$ 1,636	\$ 2,962	7.5%	
Laboratory	80048	(B)	\$ 124	\$ 128	50%	\$ 137	\$ 128	\$ 72	\$ 211	\$ 142	-9.6%	
	82805	(B)	\$ 256	\$ 269	100%	\$ 215	\$ 222	\$ 222	\$ 154	\$ 188	42.9%	
	85027	(B)	\$ 90	\$ 93	50%	\$ 85	\$ 93	\$ 55	\$ 107	\$ 81	14.8%	
	85025	(B)	\$ 112	\$ 116	50%	\$ 103	\$ 116	\$ 66	\$ 127	\$ 97	20.1%	
	80053	(B)	\$ 153	\$ 158	50%	\$ 98	\$ 158	\$ 90	\$ 293	\$ 192	-17.5%	
	82550	(B)	\$ 102	\$ 105	50%	\$ 98	\$ 105	\$ 55	\$ 133	\$ 94	11.8%	
	80061	(B)	\$ 193	\$ 200	50%	\$ 174	\$ 200	\$ 114	\$ 209	\$ 161	24.0%	
	85730	(B)	\$ 96	\$ 99	50%	\$ 91	\$ 99	\$ 51	\$ 122	\$ 86	14.6%	
	85610	(B)	\$ 63	\$ 65	50%	\$ 62	\$ 65	\$ 36	\$ 86	\$ 61	6.2%	
	84443	(B)	\$ 243	\$ 250	100%	\$ 202	\$ 213	\$ 143	\$ 213	\$ 178	40.4%	
	84484	(B)	\$ 223	\$ 229	100%	\$ 184	\$ 217	\$ 106	\$ 217	\$ 162	41.7%	
	81002-81003	(B)	\$ 40	\$ 41	50%	\$ 45	\$ 41	\$ 30	\$ 64	\$ 47	-13.1%	
	81000-81001	(B)	\$ 48	\$ 49	50%	\$ 59	\$ 49	\$ 27	\$ 100	\$ 63	-22.7%	
	Diagnostic Imaging	71020/71046	(B)	\$ 386	\$ 405	100%	\$ 390	\$ 399	\$ 399	\$ 366	\$ 383	5.9%
		72110	(B)	\$ 702	\$ 737	50%	\$ 773	\$ 737	\$ 560	\$ 1,023	\$ 792	-6.9%
70553		(B)	\$ 4,680	\$ 4,914	100%	\$ 3,889	\$ 4,844	\$ 1,909	\$ 4,844	\$ 3,377	45.5%	
77087		(B)	\$ 439	\$ 461	50%	\$ 450	\$ 461	\$ 500	\$ 389	\$ 445	3.7%	
76805		(B)	\$ 886	\$ 930	50%	\$ 925	\$ 930	\$ 560	\$ 1,284	\$ 922	0.9%	
76700		(B)	\$ 886	\$ 930	50%	\$ 855	\$ 930	\$ 560	\$ 1,076	\$ 818	13.7%	
72193		(B)	\$ 2,702	\$ 2,837	100%	\$ 2,115	\$ 2,588	\$ 911	\$ 2,598	\$ 1,755	61.7%	
70450		(B)	\$ 1,776	\$ 1,865	50%	\$ 1,634	\$ 1,865	\$ 560	\$ 2,476	\$ 1,518	22.8%	
74160		(B)	\$ 2,702	\$ 2,837	100%	\$ 2,161	\$ 2,734	\$ 911	\$ 2,734	\$ 1,823	55.7%	
Room Rates		Intensive Care Unit	(B)	\$ 8,878	\$ 9,322	100%	\$ 6,299	\$ 4,926	\$ 4,926	\$ 4,650	\$ 4,788	94.7%
	Medical/Surgical Unit - Private	(B)	\$ 4,332	\$ 4,549	100%	\$ 3,264	\$ 2,701	\$ 2,701	\$ 2,541	\$ 2,621	73.6%	
	Nursery Unit	(B)	\$ 1,283	\$ 1,347	100%	\$ 1,347	\$ 1,347	N/A	N/A	N/A	N/A	
	Skilled Nursing Facility	(B)	\$ 590	\$ 620	100%	\$ 620	\$ 620	N/A	N/A	N/A	N/A	
Average of all 25 common outpatient procedures noted by (B) above			\$ 836	\$ 877	100%	\$ 765	\$ 861	\$ 557	\$ 861	\$ 708	23.7%	

Note Reference:

- (A) Level 1 - low severity - example a boothache 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 - lacerations, 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 in effect on 1/1/2019.

Definition: 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

Room	CPT Code	Note Reference	Prior To 8/1/2020 TFHD	Rate Increase Effective 8/1/2020 TFHD	Percentile Ranking	Inclusive of TFHD		CALIFORNIA				NEVADA		6 Hospital Average % Var.	6 Hospital Median % Var.			
						Average	Median	Barton Memorial	Sutter Auburn Faith	Marshall Medical	Dignity Sierra Nevada	Renown	St. Mary's Regional			6 Hospital Average	6 Hospital Median	
Emergency Room	99281 (A)	Visit - Level 1	\$ 382	\$ 401	17%	\$ 517	\$ 479	\$ 601	\$ 436	\$ 738	\$ 521	\$ 592	\$ 333	\$ 537	\$ 557	-25.3%	-27.9%	
	99282 (A)(B)	Visit - Level 2	\$ 692	\$ 727	17%	\$ 1,011	\$ 1,062	\$ 1,248	\$ 1,156	\$ 1,169	\$ 1,036	\$ 1,088	\$ 654	\$ 1,059	\$ 1,122	-31.3%	-35.2%	
	99283 (A)(B)	Visit - Level 3	\$ 1,248	\$ 1,310	17%	\$ 1,669	\$ 1,717	\$ 1,750	\$ 2,077	\$ 2,074	\$ 1,683	\$ 1,898	\$ 889	\$ 1,729	\$ 1,824	-24.2%	-28.2%	
	99284 (A)(B)	Visit - Level 4	\$ 2,082	\$ 2,165	17%	\$ 3,104	\$ 3,160	\$ 3,607	\$ 3,329	\$ 5,107	\$ 3,363	\$ 2,990	\$ 1,166	\$ 3,260	\$ 3,346	-33.6%	-35.3%	
	99285 (A)	Visit - Level 5	\$ 3,032	\$ 3,184	17%	\$ 4,080	\$ 4,182	\$ 5,201	\$ 5,005	\$ 4,076	\$ 5,173	\$ 4,288	\$ 1,636	\$ 4,230	\$ 4,647	-24.7%	-31.5%	
Laboratory	82048 (B)	Basic Metabolic Panel	\$ 124	\$ 128	33%	\$ 335	\$ 170	\$ 437	\$ 255	\$ 117	\$ 1,127	\$ 72	\$ 221	\$ 370	\$ 233	-65.4%	-41.2%	
	82605 (B)	Blood Gas Analysis, including O ₂ saturation	\$ 256	\$ 269	60%	\$ 378	\$ 222	N/A	\$ 765	\$ 92	\$ 745	\$ 222	\$ 154	\$ 400	\$ 222	-32.7%	-21.2%	
	85027 (B)	Complete Blood Count, automated	\$ 90	\$ 93	33%	\$ 182	\$ 100	\$ 297	\$ 135	\$ 57	\$ 533	\$ 55	\$ 107	\$ 197	\$ 121	-52.9%	-23.1%	
	85025 (B)	Complete Blood Count, with differential WBC, automated	\$ 112	\$ 116	33%	\$ 236	\$ 122	\$ 388	\$ 163	\$ 66	\$ 723	\$ 66	\$ 127	\$ 255	\$ 145	-54.6%	-20.0%	
	80053 (B)	Comprehensive Metabolic Panel	\$ 153	\$ 158	17%	\$ 448	\$ 241	\$ 414	\$ 340	\$ 189	\$ 1,654	\$ 90	\$ 293	\$ 487	\$ 317	-68.2%	-50.1%	
	82550 (B)	Creatine Kinase (CK), (CPK), Total	\$ 102	\$ 105	33%	\$ 206	\$ 119	\$ 326	\$ 184	\$ 71	\$ 570	\$ 55	\$ 133	\$ 223	\$ 158	-52.9%	-33.7%	
	80061 (B)	Lipid Panel	\$ 193	\$ 200	33%	\$ 258	\$ 204	\$ 326	\$ 327	\$ 130	\$ 498	\$ 114	\$ 209	\$ 267	\$ 267	-25.2%	-35.2%	
	85730 (B)	Partial Thromboplastin Time	\$ 96	\$ 99	33%	\$ 203	\$ 110	\$ 303	\$ 188	\$ 67	\$ 590	\$ 51	\$ 122	\$ 220	\$ 155	-55.0%	-36.1%	
	86610 (B)	Prothrombin Time	\$ 63	\$ 65	33%	\$ 142	\$ 76	\$ 160	\$ 130	\$ 57	\$ 459	\$ 36	\$ 86	\$ 155	\$ 108	-58.0%	-39.9%	
	84443 (B)	Thyroid Stimulating Hormone (TSH)	\$ 243	\$ 250	67%	\$ 296	\$ 223	\$ 330	\$ 233	\$ 142	\$ 759	\$ 143	\$ 213	\$ 303	\$ 223	-17.6%	12.1%	
	84484 (B)	Troponin, Quantitative	\$ 223	\$ 229	50%	\$ 309	\$ 223	\$ 487	\$ 367	\$ 156	\$ 600	\$ 106	\$ 217	\$ 322	\$ 292	-28.9%	-41.2%	
	81002-81003 (B)	Urinalysis, without microscopy	\$ 40	\$ 41	17%	\$ 90	\$ 57	\$ 95	\$ 75	\$ 50	\$ 272	\$ 30	\$ 64	\$ 98	\$ 70	-58.1%	-41.2%	
	81000-81001 (B)	Urinalysis, with microscopy	\$ 48	\$ 49	40%	\$ 118	\$ 49	N/A	\$ 111	\$ 45	\$ 374	\$ 27	\$ 100	\$ 131	\$ 100	-47.7%	-50.9%	
	Diagnostic Imaging	71020/71046 (B)	X-ray - Chest two views	\$ 386	\$ 405	50%	\$ 512	\$ 402	\$ 841	\$ 643	\$ 258	\$ 671	\$ 399	\$ 366	\$ 530	\$ 521	-23.5%	-22.3%
		72110 (B)	X-ray - Lower Back - four views	\$ 702	\$ 737	17%	\$ 1,069	\$ 977	\$ 1,347	\$ 930	\$ 1,362	\$ 1,521	\$ 560	\$ 1,023	\$ 1,124	\$ 1,185	-34.4%	-37.8%
70563 (B)		MRI - Head or Brain without contrast followed by contrast	\$ 4,680	\$ 4,914	33%	\$ 5,575	\$ 5,476	\$ 7,894	\$ 6,582	\$ 6,039	\$ 7,044	\$ 1,909	\$ 4,844	\$ 5,685	\$ 6,311	-13.6%	-21.1%	
77067 (B)		Mammography - Screening, Bilateral	\$ 439	\$ 461	17%	\$ 520	\$ 492	\$ 743	\$ 484	\$ 531	\$ 529	\$ 500	\$ 389	\$ 529	\$ 515	-32.9%	-30.4%	
76805 (B)		US - OB, 14 weeks or more, transabdominal	\$ 886	\$ 930	33%	\$ 1,044	\$ 936	\$ 1,565	\$ 1,207	\$ 943	\$ 822	\$ 560	\$ 1,284	\$ 1,063	\$ 1,075	-12.5%	-13.5%	
76700 (B)		US - Abdomen complete	\$ 886	\$ 930	17%	\$ 1,439	\$ 1,207	\$ 2,584	\$ 1,338	\$ 1,500	\$ 2,087	\$ 560	\$ 1,076	\$ 1,524	\$ 1,419	-39.0%	-34.5%	
72193 (B)		CT Scan - Pelvis, with contrast	\$ 2,702	\$ 2,837	33%	\$ 3,511	\$ 3,346	\$ 5,731	\$ 4,129	\$ 3,856	\$ 4,512	\$ 911	\$ 2,598	\$ 3,623	\$ 3,993	-21.7%	-28.9%	
70460 (B)	CT Scan - Head or Brain without contrast	\$ 1,776	\$ 1,865	17%	\$ 2,680	\$ 2,787	\$ 4,376	\$ 3,559	\$ 3,097	\$ 3,898	\$ 580	\$ 2,476	\$ 2,981	\$ 3,318	-37.6%	-43.8%		
74160 (B)	CT Scan - Abdomen with contrast	\$ 2,702	\$ 2,837	33%	\$ 3,747	\$ 3,440	\$ 5,731	\$ 4,043	\$ 4,423	\$ 5,547	\$ 911	\$ 2,734	\$ 3,888	\$ 4,233	-27.2%	-31.9%		
Room Rates	Intensive Care Unit		\$ 8,878	\$ 9,322	33%	\$ 9,327	\$ 9,459	\$ 12,852	\$ 12,506	\$ 9,597	\$ 11,434	\$ 4,926	\$ 4,650	\$ 9,328	\$ 10,516	-0.1%	-11.4%	
	Medical/Surgical Unit - Private		\$ 4,332	\$ 4,549	83%	\$ 4,095	\$ 4,391	\$ 5,893	\$ 4,393	\$ 4,389	\$ 4,509	\$ 2,701	\$ 2,541	\$ 4,019	\$ 4,391	13.2%	3.6%	
	Nursery Unit		\$ 1,283	\$ 1,347	0%	\$ 2,388	\$ 1,687	\$ 1,687	N/A	\$ 3,731	\$ 2,789	N/A	N/A	\$ 2,786	\$ 2,789	-50.8%	-51.7%	
	Skilled Nursing Facility		\$ 580	\$ 620	0%	\$ 1,485	\$ 663	N/A	\$ 3,070	N/A	\$ 706	N/A	N/A	\$ 1,888	\$ 1,888	-67.2%	-67.2%	
Average of all 25 common outpatient procedures noted by (b) above			\$ 836	\$ 877	33%	\$ 1,187	\$ 1,070	\$ 1,773	\$ 1,310	\$ 1,264	\$ 1,665	\$ 557	\$ 1,238	\$ 1,287	-29.2%	-31.9%		

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 hospital's website posted chargemaster in effect on 1/1/2019.
Definitions: Median - is the middle value in a list ordered from smallest to largest.
 N/A - Not Applicable or Not Available