CENTRAL HEALTH
TRAVIS COUNTY HOSPITAL DISTRICT

Central Health

Financial Statement Presentation
YTD November 2024
Preliminary

Central Health Board of Managers
Budget and Finance Committee

Jeff Knodel, CFO
Nicki Riley, Deputy CFO
Patti Bethke, Controller

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Highlights

- November fiscal year-to-date collected net property tax revenue is $3.2 million.

- Healthcare Delivery is $20.0 million for the year as of 11/30/2024 compared to $24.7 million for the prior year.

- TCHD LPPF total restricted balance as of 11/30/2024 is $75.3 million.

- Sendero High Risk Claims Advance, which began in January 2024, is $21.0 million as of 11/30/2024.

GAAP: Generally Accepted Accounting Principles refer to a common set of accounting principles, standards, and procedures issued by the Financial Accounting Standards Board. GAAP primary focus is to improve clarity, consistency, and comparability of the communication of financial information.

Financial Statement may include rounding differences

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BALANCE SHEET	11/30/2024	11/30/2023
ASSETS		
CURRENT ASSETS		
CASH AND CASH EQUIVALENTS	4,420,739	2,905,695
SHORT TERM INVESTMENTS	498,707,876	472,870,913
LEASE RECEIVABLE SHORT TERM*	11,100,541	12,646,122
ACCOUNTS RECEIVABLE TAX	352,245,314	320,621,405
OTHER RECEIVABLES	29,066,044	7,338,396
TOTAL UNRESTRICTED CURRENT ASSETS	895,540,515	816,382,531
RESTRICTED CASH & INVESTMENTS		
RESTRICTED TCHD LPPF CASH & INVESTMENTS	75,274,823	5,185,462
RESTRICTED OPIOID FUNDS	-	-
RESTRICTED FOR CAPITAL ACQUISITION	216,398,363	180,866,483
TOTAL RESTRICTED CASH & INVESTMENTS	291,673,187	186,051,946
TOTAL CURRENT ASSETS	1,187,213,702	1,002,434,476
LONG TERM ASSETS		
SENDERO PAID-IN CAPITAL	83,000,000	71,000,000
SENDERO SURPLUS DEBENTURE	37,083,000	37,083,000
ADVANCE RECEIVABLE	4,000,000	4,000,000
LEASE RECEIVABLE LONG TERM*	237,779,286	237,807,490
TOTAL LONG TERM ASSETS	361,862,286	349,890,490
TOTAL CAPITAL ASSETS, NET OF DEPRECIATION	179,424,292	161,539,334
TOTAL ASSETS	**1,728,500,279**	**1,513,864,301**
LIABILITIES		
CURRENT LIABILITIES		
ACCOUNTS PAYABLE	21,429,786	20,029,590
SALARIES & BENEFITS PAYABLE	11,039,959	3,018,008
SHORT-TERM DEBT SERVICE PAYABLE	9,676,075	9,514,493
DEFERRED TAX REVENUE	347,856,815	317,161,895
TOTAL CURRENT LIABILITIES	390,002,635	349,723,986
RESTRICTED OR NONCURRENT LIABILITIES		
FUNDS HELD FOR TCHD LPPF	75,274,823	5,185,462
LONG-TERM DEBT SERVICE PAYABLE	160,185,486	168,345,792
LEASE & SUBSCRIPTION LIABILITIES*	55,307,963	52,902,934
DEFERRED REVENUE*	227,727,217	235,754,962
TOTAL RESTRICTED OR NONCURRENT LIABILITES	518,495,490	462,189,150
TOTAL LIABILITIES	**908,498,126**	**811,913,136**
NET ASSETS		
RESTRICTED FOR CAPITAL ASSETS	204,454,032	244,004,094
RESTRICTED FOR OPIOID SETTLEMENT	4,664,833	-
RESTRICTED CAPITAL	58,120,090	46,739,076
UNRESTRICTED CAPITAL	552,763,198	411,207,995
TOTAL NET ASSETS	**820,002,153**	**701,951,165**
LIABILITIES AND NET ASSETS	**1,728,500,279**	**1,513,864,301**

* GASB87 & GASB96 reporting requirement for leases and Subscription-Based Information Technology Arrangements.

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TRAVIS COUNTY HOSPITAL DISTRICT

SOURCES AND USES	Nov 2024	FY 2025 YTD	FY 2025 Budget	Percent of Budget Used	FY 2024 YTD
SOURCES					
PROPERTY TAX REVENUE	3,265,940	3,346,879	346,638,452	1%	4,653,089
LEASE REVENUE	1,279,921	2,558,278	9,361,825	27%	3,330,544
OTHER REVENUE	2,614,862	26,574,874	28,741,200	92%	3,954,784
NET TOBACCO SETTLEMENT REVENUE	-	-	5,000,000	0%	-
PATIENT REVENUE	9,456	17,801	300,000	6%	-
OPIOID SETTLEMENT REVENUE	-	-	4,664,833	0%	-
TOTAL SOURCES	**7,170,179**	**32,497,832**	**394,706,310**	**8%**	**11,938,417**
USES OF FUNDS					
HEALTHCARE DELIVERY PROGRAM	20,009,826	36,584,499	353,461,994	10%	24,740,639
TOTAL ADMINISTRATIVE PROGRAM	2,051,408	4,159,317	38,505,951	11%	3,029,610
UT AFFILIATION AGREEMENT	-	-	35,000,000	0%	-
OTHER FINANCING USES	-	11,381,015	11,381,015	100%	8,019,240
OPIOID ABATEMENT EXPENSE	-	-	4,664,833	0%	-
TOTAL USES	**22,061,234**	**52,124,831**	**443,013,793**	**12%**	**35,789,490**
EXCESS SOURCES / (USES)	**(14,891,055)**	**(19,626,999)**	**(48,307,483)**	**41%**	**(23,851,072)**

RESERVE BALANCES	FY 2025	FY 2024
EMERGENCY RESERVE	58,120,090	46,739,076
CONTINGENCY RESERVE	395,732,910	TBD

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Details for Healthcare Delivery on the following slides

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HEALTHCARE DELIVERY	Nov 2024	FY 2025 YTD	FY 2025 Budget	Percent of Budget Used	FY 2024 YTD
PURCHASED HEALTHCARE SERVICES					
PRIMARY CARE	6,104,801	12,152,906	73,957,000	16%	10,067,608
SPECIALTY CARE	2,049,297	3,675,900	31,153,000	12%	1,389,692
SPECIALTY BEHAVIORAL HEALTH AND SUBTANCE USE	544,960	2,063,919	25,750,000	8%	839,425
PHARMACY	1,479,864	3,238,624	19,000,000	17%	1,329,367
POST ACUTE CARE	465,711	946,738	8,100,000	12%	628,436
COMMUNITY HEALTHCARE INITIATIVES FUND	30,400	50,598	1,000,000	5%	(53,800)
PURCHASED HEALTHCARE SERVICES	10,675,033	22,128,685	158,960,000	14%	14,200,728
DIRECT SERVICES	2,358,764	4,609,194	60,043,848	8%	1,207,501
SUBTOTAL HEALTHCARE SERVICES	13,033,797	26,737,879	219,003,848	12%	15,408,229
HEALTHCARE OPERATIONS & SUPPORT	6,976,029	9,846,620	134,458,146	7%	9,332,410
TOTAL HEALTHCARE DELIVERY	**20,009,826**	**36,584,499**	**353,461,994**	**10%**	**24,740,639**

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DIRECT SERVICES		Nov 2024	FY 2025 YTD	FY 2025 Budget	Percent of Budget Used
Diagnostics and Other Services	Direct Services - Diagnostics and Other Services	154,096	311,836	7,071,533	4%
Clinical Support	Direct Services - Clinical Support	587,896	1,269,045	13,826,160	9%
Endocrinology	Direct-Services - Endocrinology	4,611	4,611	762,556	1%
Cardiology	Direct-Services - Cardiology	105,622	222,013	2,437,279	9%
Gastroenterology	Direct-Services - Gastroenterology	129,851	170,505	2,953,976	6%
Nephrology	Direct-Services - Nephrology	50,631	81,202	1,859,200	4%
Podiatry	Direct-Services - Podiatry	113,919	234,712	2,192,929	11%
Pulmonology	Direct-Services - Pulmonology	75,264	124,407	1,497,711	8%
Palliative Care	Direct-Services - Palliative Care	49,805	98,298	958,984	10%
Pharmacy	Direct-Services - Pharmacy	68,148	126,453	1,849,580	7%
Behavioral Health	Direct-Services - Behavioral Health	60,559	102,237	1,227,110	8%
Patient Navigation Center	Direct-Services - Patient Navigation Center	368,525	733,796	6,105,265	12%
Psychiatry	Direct-Services - Psychiatry	13,804	38,435	1,674,311	2%
Medical Respite	Direct-Services - Medical Respite	136,654	246,273	5,239,210	5%
Transition of Care	Direct-Services - Transition of Care	439,379	845,370	10,388,044	8%
Total Direct Services		**2,358,764**	**4,609,194**	**60,043,848**	**8%**

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FY 2024 YTD
102,988
278,104
-
10,209
47,137
23,889
124,478
65,744
-
-
-
284,837
-
57,678
212,437
1,207,501

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SPECIALTY CARE	Nov 2024	FY 2025 YTD	FY 2025 Budget	Percent of Budget Used	FY 2024 YTD
Ancillary Services	5,097	25,573	3,360,000	1%	4,525
Cardiology	96,958	131,408	800,000	16%	79,600
Dental	280,390	410,390	2,500,000	16%	145,318
Dermatology	104,917	188,200	1,100,000	17%	167,608
Dialysis	(18,794)	120,206	3,000,000	4%	5,730
Durable Medical Equipment	7,288	7,288	1,058,000	1%	8,728
Endocrinology	100,000	156,000	800,000	20%	130,133
Ear, Nose & Throat	151,078	268,782	1,200,000	22%	29,242
Gastroenterology	121,876	246,267	1,925,000	13%	239,089
General Surgery	308	6,308	300,000	2%	6,982
Gynecology	175,000	350,000	2,200,000	16%	152,850
Infectious Disease	2,574	2,574	100,000	3%	-
Musculoskeletal	-	-	2,350,000	0%	-
Nephrology	-	-	150,000	0%	20,500
Neurology	8,583	14,000	100,000	14%	10,100
Oncology	167,641	250,942	2,850,000	9%	7,007
Ophthalmology	311,950	407,087	2,325,000	18%	52,091
Orthotics & Prosthetics	10,568	41,569	-	0%	23,465
Palliative Care	-	-	-	0%	-
Physical Med & Rehab	190,000	340,000	200,000	170%	45,420
Podiatry	68,951	135,364	850,000	16%	91,980
Transportation	(23,667)	166,667	-	0%	-
Pulmonology	128,255	156,761	550,000	29%	54,700
Referral Management	-	-	425,000	0%	25,000
Rheumatology	27,948	56,000	400,000	14%	39,100
Sexual & Reproductive Service	86,899	139,098	2,310,000	6%	34,124
Specialty Care Reserve	-	-	300,000	0%	-
Translation	35,417	35,417	-	0%	-
Wound Care	10,060	20,000	-	0%	16,400
	2,049,297	**3,675,900**	**31,153,000**	**12%**	**1,389,692**

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