



2025-11-20 Regular Meeting of the Board of Directors

Thursday, November 20, 2025 at 4:00 p.m.

Tahoe Forest Hospital - Eskridge Conference Room

10121 Pine Avenue, Truckee, CA 96161

****packet revised 11/19/2025****

Meeting Book - 2025-11-20 Regular Meeting of the Board of Directors

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REGULAR MEETING OF THE BOARD OF DIRECTORS

AGENDA

Thursday, November 20, 2025, at 4:00 p.m.

Tahoe Forest Hospital – Eskridge Conference Room
10121 Pine Avenue, Truckee, CA 96161

1. **CALL TO ORDER**

2. **ROLL CALL**

3. **DELETIONS/CORRECTIONS TO THE POSTED AGENDA**

4. **INPUT AUDIENCE**

This is an opportunity for members of the public to comment on any closed session item appearing before the Board on this agenda. Please state your name for the record. Comments are limited to three minutes. Written comments should be submitted to the Clerk of the Board 24 hours prior to the meeting to allow for distribution.

5. **CLOSED SESSION**

5.1. Approval of Closed Session Minutes ♦

5.1.1. 10/23/2025 Regular Meeting

5.2. Conference with Legal Counsel; Anticipated Litigation (Gov. Code § 54956.9(d)(2)) ♦

A point has been reached where, in the opinion of the Board on the advice of its legal counsel, based on the existing facts and circumstances, there is a significant exposure to litigation against the District.

Receipt of Claim pursuant to Tort Claims Act or other written communication threatening litigation (copy available for public inspection in Clerk's office). (Gov. Code § 54956.9(e)(3))

Name of Person or Entity Threatening Litigation: LeClair, Lori

5.3. Hearing (Health & Safety Code § 32155) ♦

Subject Matter: Third Quarter Corporate Compliance Report

5.4. Public Employee Performance Evaluation (Government Code § 54957) ♦

Title: President & Chief Executive Officer

5.5. Conference with Labor Negotiator (Government Code § 54957.6) ♦

Name of District Negotiator(s) to Attend Closed Session: Alyce Wong

Unrepresented Employee: President & Chief Executive Officer

5.6. TIMED ITEM – 5:45PM - Hearing (Health & Safety Code § 32155) ♦

Subject Matter: Medical Staff Credentials

6. **DINNER BREAK**

APPROXIMATELY 6:00 P.M.

7. **OPEN SESSION – CALL TO ORDER**

8. REPORT OF ACTIONS TAKEN IN CLOSED SESSION

9. DELETIONS/CORRECTIONS TO THE POSTED AGENDA

10. INPUT AUDIENCE

This is an opportunity for members of the public to address the Board on items which are not on the agenda. Please state your name for the record. Comments are limited to three minutes. Written comments should be submitted to the Board Clerk 24 hours prior to the meeting to allow for distribution. Under Government Code Section 54954.2 – Brown Act, the Board cannot act on any item not on the agenda. The Board Chair may choose to acknowledge the comment or, where appropriate, briefly answer a question, refer the matter to staff, or set the item for discussion at a future meeting.

11. INPUT FROM EMPLOYEE ASSOCIATIONS

This is an opportunity for members of the Employee Associations to address the Board on items which are not on the agenda. Please state your name for the record. Comments are limited to three minutes.

12. PRESIDENT & CEO – MONTHLY HIGHLIGHTS

12.1. Monthly HighlightsATTACHMENT
President & CEO Anna M. Roth will provide an update highlighting key developments, initiatives, and recent activities impacting the District.

13. MEDICAL STAFF EXECUTIVE COMMITTEE ♦

13.1. Medical Executive Committee (MEC) Meeting Consent AgendaATTACHMENT
MEC recommends the following for approval by the Board of Directors:

New Privileges

Rheumatology Privileges

Privileges with Changes

Critical Care Privileges

Family Medicine Privileges

Pulmonary Disease Privileges

Urgent Care Privileges

New Policies

Medical Staff Meetings, MSREG-2501

Respiratory Therapy Protocol

Standardized Procedure – Oxygen Administration & Pulse Oximetry Monitoring

Code C, ANS-2501

Policies with Changes

Intensive Care Unit and Medical Surgical

Lab Services

Case Management

Nursing Services

Cancer Center

14. CONSENT CALENDAR ♦

These items are expected to be routine and non-controversial. They will be acted upon by the Board without discussion. Any Board Member, staff member or interested party may request an item to be removed from the Consent Calendar for discussion prior to voting on the Consent Calendar.

14.1. Approval of Minutes of Meetings

14.1.1. 10/23/2025 Regular MeetingATTACHMENT

14.1.2. 10/28/2025 Joint Town Council and TFHD Special MeetingATTACHMENT

14.2. Financial ReportsATTACHMENT

14.2.1. Financial Report – October 2025ATTACHMENT

14.3. Board ReportsATTACHMENT

14.3.1. Executive Board Report – November 2025 ATTACHMENT

14.4. Board Policy Review ATTACHMENT

14.4.1. President and Chief Executive Officer Performance Evaluation, ABD-01ATTACHMENT

14.4.2. President & Chief Executive Officer Compensation, ABD-02ATTACHMENT

14.5. President and Chief Executive Officer Job DescriptionATTACHMENT

14.6. Affirm Annual Board Charters ATTACHMENT

14.6.1. Board Finance Committee CharterATTACHMENT

14.6.2. Board Quality Committee CharterATTACHMENT

14.7. Approve Quarterly Compliance ReportATTACHMENT

14.7.1. Third Quarter Corporate Compliance Report ATTACHMENT

15. ITEMS FOR BOARD ACTION ♦

15.1. FY 2025 Audited Financial Statements ♦ATTACHMENT*

The Board of Directors will review and consider approval of the Fiscal Year 2025 Audited Financial Statements.

15.2. FY 2025 President & Chief Executive Officer Incentive Compensation ♦ ATTACHMENT

The Board of Directors will review and approve the Fiscal Year 2025 President and Chief Executive Officer Incentive Compensation.

15.3. FY 2026 President & Chief Executive Officer Incentive Compensation Metrics ♦ATTACHMENT

The Board of Directors will review and consider approval of Fiscal Year 2026 President & CEO Incentive Compensation Metrics.

15.4. Resolution 2025-09 Authorizing the Use of Design-Build Contracting Procedures ♦ .ATTACHMENT

The Board of Directors will review and consider approval a Resolution authorizing the use of Design-Build contracting procedures in accordance with Health & Safety code section 32132.6 and delegating certain responsibilities to the President & CEO.

15.5. Awarding Public Construction Projects, ABD-26 ♦ATTACHMENT

The Board of Directors will review and consider approval updates to a Board Policy relating to awarding public construction projects.

15.6. 2026 Board Officer Elections ♦

The Board Chair will preside over the Board Officer elections of the Chair, Vice Chair, Secretary and Treasurer of the Tahoe Forest Board of Directors for the 2026 calendar year.

16. DISCUSSION OF CONSENT CALENDAR ITEMS PULLED, IF NECESSARY

17. BOARD COMMITTEE REPORTS

18. BOARD MEMBERS' REPORTS/CLOSING REMARKS

The Regular Board Meeting will be held on the third Thursday in December due to the holiday.

19. CLOSED SESSION CONTINUED, IF NECESSARY

20. OPEN SESSION

21. REPORT OF ACTIONS TAKEN IN CLOSED SESSION, IF NECESSARY

22. ADJOURN

The next regularly scheduled meeting of the Board of Directors of Tahoe Forest Hospital District is December 18, 2025 at Tahoe Forest Hospital – Eskridge Conference Room, 10121 Pine Avenue, Truckee, CA, 96161. A copy of the board meeting agenda is posted on the District’s web site (www.tfhd.com) at least 72 hours prior to the meeting or 24 hours prior to a Special Board Meeting. Materials related to an item on this Agenda submitted to the Board of Directors, or a majority of the Board, after distribution of the agenda are available for public inspection in the Administration Office, 10800 Donner Pass Rd, suite 200, Truckee, CA 96161, during normal business hours.

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

Note: It is the policy of Tahoe Forest Hospital District to not discriminate in admissions, provisions of services, hiring, training and employment practices on the basis of color, national origin, sex, religion, age or disability including AIDS and related conditions. Equal Opportunity Employer. The telephonic meeting location is accessible to people with disabilities. Every reasonable effort will be made to accommodate participation of the disabled in all of the District’s public meetings. If particular accommodations for the disabled are needed or a reasonable modification of the teleconference procedures are necessary (i.e., disability-related aids or other services), please contact the Clerk of the Board at 582-3583 at least 24 hours in advance of the meeting.

President and CEO Monthly Highlights

Anna M. Roth, RN, MSN, MPH
November 2025



Key Highlight

With Deep Gratitude

Thank you to the TFHD Medical Executive Committee for generously contributing to the Navigation Center.

“We made the choice to support the navigation center because of our awareness of the increased vulnerability created by funding cuts that affect everything from healthcare to housing to food costs and transportation costs. We felt that the navigation center will be a critical resource for more people this winter.”

– Dr. Johanna Kock
Chief of Staff



Health Within Reach

19 Patients Saw Improved Access, Reduced Wait Times & Delays

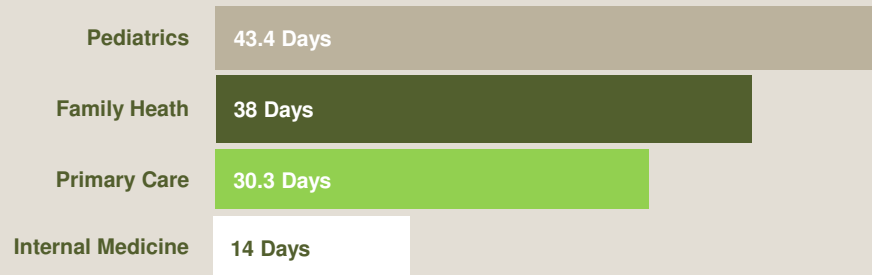
EPIC Fast Pass is a new feature launched this month that saves patient's time. When earlier appointments open up, waitlisted patients get notified automatically through MyChart.

*"So far, participating patients have seen an average of **35.7 days sooner**—delivering faster healthcare access for our community."*

– More to Come!

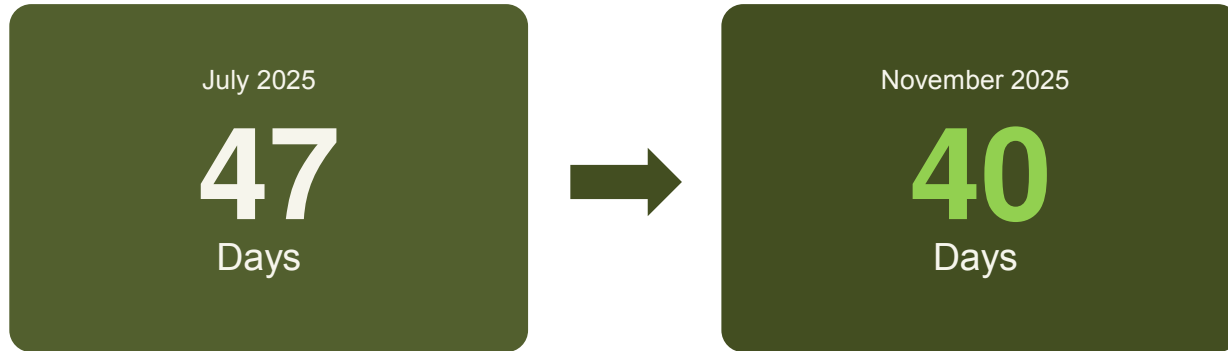
Average Days Saved by Department

How much sooner patients get appointments, on average.



Wait Times

Third Next Available Appointment (TNAA) Progress



Care in the Community

Building Connections, Delivering Results



Expanded diabetes outreach in Spanish, partnering with Sierra Community House to deliver culturally relevant, accessible education for local families.



Collaborated with first responders and community organizations to enhance safety, prevention, and wellness initiatives for residents and athletes.

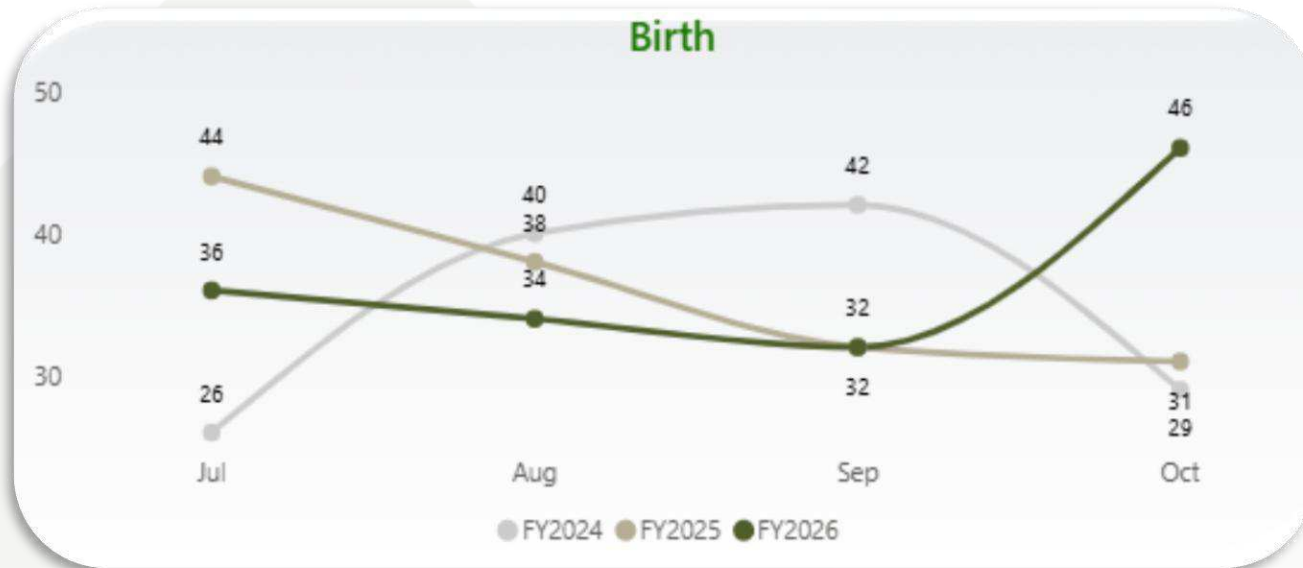


Worked in partnership with Nevada County Public Health to inform the community about a Tuberculosis exposure event, providing extensive patient and community education and recommended follow up.



Peaks of Excellence

Local Births on the Rise: 46 births in October, the highest number in 3 years



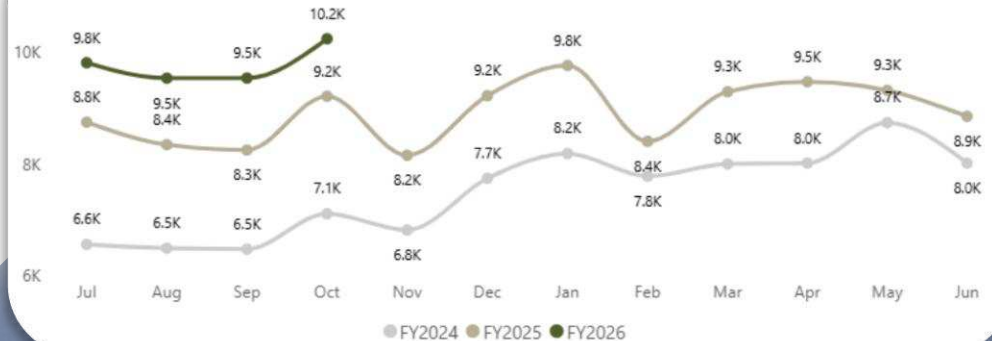
Peaks of Excellence



Pharmacy Growth

Over 10K refills last
month, our busiest
yet

Pharmacy Refills by Fiscal Year



Transformation



Stroke Care Excellence: Program certification survey scheduled Nov. 19.



Clinician Support: Advisory Committee testing AI tools to reduce paperwork and give doctors more time with patients



Six leaders visited **Virginia Mason Institute**, a top healthcare innovator, to learn best practices for communication and clinic operations. Insights will inform Tahoe Forest's transformation strategy to improve efficiency and patient experience..



True North Community Engagement

Key Takeaways: Incline Village Community Hospital Foundation Meeting

Calls for clear metrics
blending national and
community standards.

Need to engage all groups
including second homeowners
via events, digital outreach,
advisory input.

Interest in forming
advisory committees for
diverse feedback.

Recognition of current
strengths and desire for
open reporting.

Requests for
transparent data on
service gaps and costs.

Broad support for
updating vision to fit local
needs and data.



True North Community Engagement

Truckee High School Homecoming Survey Results

45

event attendees
completed the survey

(Many of the 500+ received TFHS seat
cushions).

Community Participation

47% are willing to help shape
TFHS's future plans.

Patient Experience

82%

visited Tahoe Forest Health in the last 6 months.

56%

rated their care as "5/5 – very happy."

Positive

"Great service,
"Everything was fine."

Feedback

Improve billing, cost
transparency, and scheduling.

People: Our Commitment to Workforce Excellence



Recognized physicians and nurse practitioners for essential contributions.

Added cochlear implant expertise, providing life-changing hearing care locally.

Extended Peace Within Resilience Program through 2026 to support staff wellbeing.

Ensured continuity in Cardiac Rehabilitation as Dr. Scholnick succeeds Dr. Lombard who has served our community for a remarkable 44 years.

More than 70 staff completed training this fall, advancing workforce excellence and patient care.



By the Numbers



13.8

Daily census as compared to budget of 11.2.



98%

Registration accuracy in Occupational Health.



870 Lbs.

Of stretchable plastic recycled for use as decking material.



94.6%

Employee compliance with flu vaccine requirement – working toward 100%.

Thank You!





AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: Medical Executive Committee (MEC) Consent Agenda
DEPARTMENT: Medical Staff	TYPE OF AGENDA ITEM: ☐ Action ☒ Consent ☐ Discussion
RESPONSIBLE PARTY: Johanna Koch, MD, Chief of Staff	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☐ Resolution ☒ Other Privileges and Policies
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☐ No ☒ N/A
BACKGROUND: Respective Departments have reviewed Department Privileges and Policies, recommended approval to MEC. During the November 13, 2025 Medical Executive Committee meeting, the MEC reviewed and made the following open session consent agenda item recommendations to the Board of Directors for the November 20, 2025 Regular Meeting of the Board of Directors.	
SUMMARY/OBJECTIVES: <u>New Privileges</u> • Rheumatology Privileges <u>Privileges with Changes</u> • Critical Care Privileges • Family Medicine Privileges • Pulmonary Disease Privileges • Urgent Care Privileges <u>New Policy</u> • Medical Staff Meetings, MSREG-2501 • Respiratory Therapy Protocol • Standardized Procedure – Oxygen Administration & Pulse Oximetry Monitoring • Code C, ANS-2501 <u>Policies with Changes</u> • Intensive Care Unit and Medical Surgical • Lab Services • Case Management • Nursing Services • Cancer Center	

SUGGESTED DISCUSSION POINTS:

Medical Executive Committee has reviewed the Department recommendations on privileges and policies. The committee makes the following open session recommendation for consent agenda to the Board of Directors.

- §485.635(a)(2) The policies are developed with the advice of members of the CAH's professional healthcare staff, including one or more doctors of medicine or osteopathy and one or more physician assistants, nurse practitioners, or clinical nurse specialists, if they are on staff under the provisions of §485.631(a)(1).
- Procedures shall be approved by the Administration and Medical Staff where such is appropriate.
- Medical Staff approval is required when direct patient care/clinical practice is addressed, including contract services for patients, prior to forwarding to the Medical Executive Committee and the Governing Board.

For complete policy refer to: Policy & Procedure Structure and Approval, AGOV-9

SUGGESTED MOTION/ALTERNATIVES:

Move to approve the MEC consent agenda as presented.

Alternative: If a specific Policy, Procedure or Form is pulled from the MEC consent agenda, provide discussion under Item 16 on the Board Agenda. After discussion, request a motion to approve the pulled MEC item as presented.

LIST OF ATTACHMENTS:

Extracted Items 13.1.1 – 13.1.14 from 2025-11-20 Regular Meeting of the Board of Directors Agenda Packet

New Privileges (attached via link above)

13.1.1. Rheumatology Privileges

Privileges with Changes (attached via link above)

13.1.2. Critical Care Privileges

13.1.3. Family Medicine Privileges

13.1.4. Pulmonary Disease Privileges

13.1.5. Urgent Care Privileges

New Policies (attached via link above)

13.1.6. Medical Staff Meetings, MSREG-2501

13.1.7. Respiratory Therapy Protocol

13.1.8. Standardized Procedure – Oxygen Administration & Pulse Oximetry Monitoring (attached)

13.1.9. Code C, ANS-2501

Policies with Changes (attached via link above)

13.1.10. Intensive Care Unit and Medical Surgical

13.1.11. Lab Services

13.1.12. Case Management

13.1.13. Nursing Services

13.1.14. Cancer Center

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

SPECIALTY: RHEUMATOLOGY

NAME: _____
(Please print)

Check one or more:

- ☐ Tahoe Forest Hospital (TFH)
- ☐ Incline Village Community Hospital (IVCH)
- ☐ Multi-Specialty Clinics (Tahoe Forest Health System)

Check one:

- ☐ Initial ☐ Change in Privileges ☐ Renewal of Privileges

To be eligible to request these clinical privileges, the applicant must meet the following threshold criteria:

Core Education:	MD or DO
Minimum Formal Training:	The applicant must demonstrate successful completion of an ACGME-/AOA-accredited residency program in rheumatology.
Board Certification:	Board qualification/certification required. Current ABIM Board Certification in rheumatology (or AOA equivalent Board); or attain Board Certification within five years of completion of training program. Maintenance of Board Certification required. Failure to obtain board certification within the required timeframe, or failure to maintain board certification, will result in automatic termination of privileges (applies to all specialties).
Required Previous Experience: (required for new applicants)	Inpatient, outpatient, or consultative services for at least 24 patients, reflective of the scope of privileges requested, during the past 12 months or successful completion of an ACGME- or AOA-accredited residency or clinical fellowship within the past 12 months.
Clinical Competency References: (required for new applicants)	Training director or appropriate department chair from another hospital where applicant has been affiliated within the past year; and two additional peer references who have recently worked with the applicant and directly observed his/her professional performance over a reasonable period of time and who will provide reliable information regarding current clinical competence, ethical character and ability to work with others. (At least one peer reference must be a general internist) Medical Staff Office will request information.
Proctoring Requirements:	See "Proctoring New Applicants" listed with procedures for specific proctoring requirements. Where applicable, additional proctoring, evaluation may be required if minimum number of cases cannot be documented.
Other:	• Current, unrestricted license to practice medicine in CA and/or NV • Malpractice insurance in the amount of \$1m/\$3m • Current, unrestricted DEA certificate in CA (approved for all drug schedules) and/or unrestricted Nevada State Board of Pharmacy Certificate and DEA to practice in NV • Ability to participate in federally funded program (Medicare or Medicaid)

If you meet the threshold criteria above, you may request privileges as appropriate to your training and current competence.

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

Applicant: Place a check in the (R) column for each privilege **Requested**. Initial applicants must provide documentation of the number and types of hospital cases treated during the past 24 months. **Unless otherwise noted, privileges are available at both Hospitals and granting of privileges is contingent upon meeting all general, specific, and threshold criteria defined above.**

Recommending individual/committee must note: (A) = Recommend Approval as Requested. **NOTE:** If conditions or modifications are noted, the specific condition and reason for same must be stated on the last page.

REQUESTED	APPROVED	GENERAL PRIVILEGES – RHEUMATOLOGY	Estimate # of Patients or, procedures performed in the past 24 months	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases, add'l proctoring may be required and/or privilege specific CME
☐	☐	CORE PRIVILEGES IN RHEUMATOLOGY Core privileges for rheumatology include the ability to admit, evaluate, diagnose, treat, and provide consultation to patients of all ages with diseases of the joints, muscles, bones, and tendons. They also include evaluation, prevention, and management of disorders such as rheumatoid arthritis; infections of joint and soft tissue; osteoarthritis; metabolic diseases of bone; systemic lupus erythematosus; scleroderma/systemic sclerosis and crystal-induced synovitis; polymyositis; spondyloarthropathies; vasculitis; regional, acute, and chronic musculoskeletal pain syndromes; nonarticular rheumatic diseases, including fibromyalgia; nonsurgical, exercise-related injury; systematic disease with rheumatic manifestations; osteoporosis; and Sjögren's syndrome disorders. Those with core privileges may provide care to patients in the intensive care setting in conformance with unit policies; and assess, stabilize, and determine the disposition of patients with emergent conditions consistent with medical staff policy regarding emergency and consultative call services. The core privileges in this specialty include the procedures on the following procedures list and such other procedures that are extensions of the same techniques and skills: ● Performance of history and physical exam ● Diagnostic aspiration and analysis by light and compensated polarized light microscopy of synovial fluid ● Performance or interpretation of: ● Biopsies of tissues relevant to the diagnosis of rheumatic diseases ● Bone and joint imaging techniques ● Bone density measurements ● Electromyograms, nerve conduction studies, and muscle/nerve biopsy	_____	TFH/IVCH	5 cases proctored of various procedures; see proctoring policy	Applicants must be able to demonstrate that they have maintained competence by documenting that they have successfully performed at least 50 rheumatology procedures annually over the reappointment cycle. In addition, continuing education related to rheumatology should be required.

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

REQUESTED	APPROVED		Estimate # of Patients or, procedures performed in the past 24 months	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases, add'l proctoring may be required and/or privilege specific CME
☐	☐	GENERAL PRIVILEGES – RHEUMATOLOGY Rheumatology – Outpatient Core Privileges Scope of Practice: Applies to the evaluation, diagnosis, treatment, and management of all patients with diseases of the joints, muscles, bones, and tendons in the outpatient setting. The practitioner may provide care independently, coordinate with other specialties, and manage chronic and acute conditions. Core Privileges include the following: - Review and interpretation of outpatient and inpatient medical records, including history, physical examination findings, laboratory results, imaging studies, and consultation reports - Ordering and interpretation of outpatient laboratory and radiologic studies Credentialing Requirement for Initial Appointment: - Demonstrated outpatient management of at least 50 patients within the past two (2) years	_____	MSC		Management of at least 50 patients within the last two years for initial appointment
		SELECTED PROCEDURES These privileges will require documentation of experience and training prior to approval in addition to requirements outlined above.				
		ADDITIONAL PRIVILEGES: A request for any additional privileges not included on this form must be submitted to the Medial Staff Office and will be forwarded to the appropriate review committee to determine the need for development of specific criteria, personnel & equipment requirements.				
		EMERGENCY: In the case of an emergency, any individual who has been granted clinical privileges is permitted to do everything possible within the scope of license, to save a patient's life or to save a patient from serious harm, regardless of staff status or privileges granted.				

I certify that I meet the minimum threshold criteria to request the above privileges and have provided documentation to support my eligibility to request each group of procedures requested. I understand that in making this request I am bound by the applicable bylaws and/or policies of the hospital and medical staff.

 Date

 Applicant's Signature

DEPARTMENT CHAIR REVIEW

I certify that I have reviewed and evaluated this individual's request for clinical privileges, the verified credentials, quality data and/or other supporting information. Based on the information available and/or personal knowledge, I recommend the practitioner be granted:

☐ privileges as requested
 ☐ privileges with modifications (see modifications below)
 ☐ do not recommend (explain)

 Date

 Department Chair Signature

Modifications or Other Comments:

TAHOE FOREST HOSPITAL DISTRICT
Department of Medicine
Delineated Clinical Privilege Request

Medical Executive Committee: _____ (date of Committee review/recommendation)
☐ privileges as requested ☐ privileges with modifications (see modifications below) ☐ do not recommend (explain)

Board of Directors: _____ (date of Board review/action)
☐ privileges as requested ☐ privileges with modifications (see modifications below) ☐ do not recommend (explain)

Modifications or Other Comments:

Department Review Dates:
Medical Executive Committee:
Board of Directors:

TAHOE FOREST HOSPITAL DISTRICT
Department of Medicine
Delineated Clinical Privilege Request

Specialty: Critical Care

Check one or more: ☐ Tahoe Forest Hospital (TFH)

Check one: ☐ Initial ☐ Change in Privileges ☐ Renewal of Privileges

To be eligible to request these clinical privileges, the applicant must meet the following threshold criteria:

Core Education:	MD or DO
Minimum Formal Training:	Successful completion of an ACGME- or AOA-accredited postgraduate training program in the relevant medical specialty and successful completion of an accredited fellowship in critical care medicine.
Board Certification:	Board qualification/certification required. Current subspecialty certification or active participation in the examination process (with achievement of certification within 5 years of completion of fellowship) leading to subspecialty certification in critical care medicine by the ABMS Board or the American Osteopathic Board. Maintenance of Board Certification required. <i>Failure to obtain board certification within the required timeframe, or failure to maintain board certification, will result in automatic termination of privileges (applies to all specialties).</i>
Required Previous Experience:	Required current experience: Inpatient care to at least 30 patients in the ICU, reflective of the scope of privileges requested, during the past 12 months or successful completion of an ACGME- or AOA-accredited residency or clinical fellowship within the past 12 months.
Clinical Competency References: (required for new applicants)	Training director or appropriate department chair from another hospital where applicant has been affiliated within the past year; and two additional peer references who have recently worked with the applicant and directly observed his/her professional performance over a reasonable period of time and who will provide reliable information regarding current clinical competence, ethical character, and ability to work with others. Medical Staff Office will request information.
Proctoring Requirements:	See "Proctoring" section below for specific proctoring requirements. Where applicable, additional proctoring and evaluation may be required if minimum number of cases cannot be documented.
Other:	• Current, unrestricted license to practice medicine in CA and/or NV • Current, unrestricted DEA certificate in CA (approved for all drug schedules) and/or unrestricted Nevada State Board of Pharmacy Certificate and DEA to practice in NV • Malpractice insurance in the amount of \$1m/\$3m • Use of Fluoroscopy Equipment: Current State of California Department of Health Services fluoroscopy certificate required. • Ability to participate in federally funded program (Medicare or Medicaid) • Current ACLS Required • Current ATLS, ENLS, OBLS Recommended

If you meet the threshold criteria above, you may request privileges as appropriate to your training and current competence.

TAHOE FOREST HOSPITAL DISTRICT
Department of Medicine
Delineated Clinical Privilege Request

Applicant: Place a check in the (R) column for each privilege **Requested**. Initial applicants must provide documentation of the number and types of hospital cases treated during the past 24 months. **Unless otherwise noted, privileges are available at both Hospitals and granting of privileges is contingent upon meeting all general, specific, and threshold criteria defined above.**

Recommending individual/committee must note: (A) = Recommend Approval as Requested. **NOTE:** If conditions or modifications are noted, the specific condition and reason for same must be stated on the last page.

REQUESTED	APPROVED		Estimated # of patients or procedures performed in the past 24 months	Setting	Proctoring See below, plus additional cases at discretion of proctor.	Reappointment Criteria If no cases, add'l proctoring may be required and/or privilege specific CME.
		GENERAL PRIVILEGES – CRITICAL CARE MEDICINE				
☐	☐	<u>Core Privileges in Critical Care Medicine</u> Core privileges for critical care medicine include the ability to admit, evaluate, diagnose, and provide treatment or consultative services for patients of all ages with multiple organ dysfunction and in need of critical care for life-threatening disorders. Physicians in this specialty may also assess, stabilize, and determine the disposition of patients with emergent conditions consistent with medical staff policy regarding emergency and consultative call services. The core privileges in this specialty include procedures on the following procedure list and such other procedures that are extensions of the same techniques and skills: • airway management including mask ventilation, intubation, laryngoscopy, fiber-optic intubation, transtracheal catheterization, percutaneous tracheostomy, cricothyrotomy tube placement • bronchoscopy including bronchioalveolar lavage • transcutaneous and transvenous cardiac pacemaker insertion and management • cardioversion and defibrillation • cardiopulmonary resuscitation • pericardiocentesis • thoracentesis • needle and tube thoracostomy • paracentesis • peritoneal lavage • percutaneous needle aspiration of palpable masses • insertion of central venous, arterial, pulmonary	_____	TFH ONLY	Review of 10 representative cases.	Inpatient care to at least 30 patients in the ICU, reflective of the scope of privileges requested, during the past 12 months.

TAHOE FOREST HOSPITAL DISTRICT
Department of Medicine
Delineated Clinical Privilege Request

REQUESTED	APPROVED		Estimated # of patients or procedures performed in the past 24 months	Setting	Proctoring See below, plus additional cases at discretion of proctor.	Reappointment Criteria If no cases, add'l proctoring may be required and/or privilege specific CME.
		GENERAL PRIVILEGES – CRITICAL CARE MEDICINE artery, hemodialysis, and peritoneal catheters • Insertion of arterial, central venous, and pulmonary artery balloon flotation catheters • arterial puncture and cannulation • lumbar puncture • image-guided procedures • transthoracic echocardiography • thoracic, abdominal, vascular, and ocular ultrasound • Operation of hemodynamic bedside monitoring systems The core privileges in this specialty include: • performance of history and physical exam • management of life-threatening disorders including but not limited to sepsis, shock, coma, heart failure, acute coronary syndrome, trauma, respiratory failure, drug overdose, hemorrhage, acid-base disorders, anaphylaxis, acute allergic reactions, and renal failure • evaluation and management of oliguria • management of critical illness in pregnancy • management of massive transfusions • management of the immunosuppressed patient • use of masks, nasal cannulas, and nebulizers for delivery of supplemental oxygen and inhalants • management of non-invasive ventilation including BiPAP, CPAP, and HFNC • management of ventilators including various modes of mechanical ventilation • preliminary interpretation of imaging studies • interpretation of echocardiography and electrocardiography • interpretation of intracranial pressure monitoring • interpretation of point-of-care ultrasound examinations • calculation of oxygen content, intrapulmonary shunt, and alveolar-arterial gradients				

Commented [KD1]: Move to critical care

Commented [KD2]: Move to critical care

TAHOE FOREST HOSPITAL DISTRICT
Department of Medicine
Delineated Clinical Privilege Request

REQUESTED	APPROVED		Estimated # of patients or procedures performed in the past 24 months	Setting	Proctoring See below, plus additional cases at discretion of proctor.	Reappointment Criteria If no cases, add'l proctoring may be required and/or privilege specific CME.
		GENERAL PRIVILEGES – CRITICAL CARE MEDICINE - determination of cardiac output by thermodilution and other techniques - monitoring and assessment of metabolism and nutrition - wound care - implementation and monitoring of targeted temperature management - determination of brain death				
		ADDITIONAL PRIVILEGES: A request for any additional privileges not included on this form must be submitted to the Medical Staff Office and will be forwarded to the appropriate review committee to determine the need for development of specific criteria, personnel, and equipment requirements.				
		EMERGENCY: In the case of an emergency, any individual who has been granted clinical privileges is permitted to do everything possible within the scope of license, to save a patient's life or to save a patient from serious harm, regardless of staff status or privileges granted.				

I certify that I meet the minimum threshold criteria to request the above privileges and have provided documentation to support my eligibility to request each group of procedures requested. I understand that in making this request I am bound by the applicable bylaws and/or policies of the hospital and medical staff.

Date _____ Applicant's Signature _____

DEPARTMENT CHAIR REVIEW

I certify that I have reviewed and evaluated this individual's request for clinical privileges, the verified credentials, quality data and/or other supporting information. Based on the information available and/or personal knowledge, I recommend the practitioner be granted:

☐ privileges as requested ☐ privileges with modifications (see modifications below) ☐ do not recommend (explain)

TAHOE FOREST HOSPITAL DISTRICT
Department of Medicine
Delineated Clinical Privilege Request

Date Department Chair Signature

Modifications or Other Comments:

Medical Executive Committee: _____ (date of Committee review/recommendation)
☐ privileges as requested ☐ privileges with modifications (see modifications below) ☐ do not recommend (explain)

Board of Directors: _____ (date of Board review/action)
☐ privileges as requested ☐ privileges with modifications (see modifications below) ☐ do not recommend (explain)

Modifications or Other Comments:

Department Review Dates: 2/1/23
Medical Executive Committee: 2/16/23
Board of Directors: 2/23/23

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

SPECIALTY: FAMILY MEDICINE

NAME: _____

Please Print

Check one or more:

- ☐ Tahoe Forest Hospital (TFH)
- ☐ Incline Village Community Hospital (IVCH)
- ☐ Multi-Specialty Clinics (Tahoe Forest Health System)
- ☒ ~~Ski Clinic~~

~~Check one:~~ ☐ Initial ☐ Change in Privileges ☐ Renewal of Privileges

To be eligible to request these clinical privileges, the applicant must meet the following threshold criteria:

Basic Education:	MD, DO
Minimum Formal Training:	Successful completion of an ACGME or AOA-approved residency training program in Family Medicine, or internal medicine if requesting privileges for pediatrics or urgent care.
Board Certification:	Board qualification/certification required. Current ABFPM Board Certification (or AOA equivalent Board); or attain Board Certification within five years of completion of training program. Maintenance of Board Certification required for reappointment eligibility. <i>Failure to obtain board certification within the required timeframe, or failure to maintain board certification, will result in automatic termination of privileges.</i>
Required Previous Experience: (required for new applicants)	Applicant must be able to document that he/she has managed minimum number of hospital patients as indicated for each core group within the past 24 months. Recent residency or fellowship training experience may be applicable. If training has been completed within the last 5 years, documentation will be requested from program director attesting to competency in the privileges requested including residency/fellowship log. If training completed greater than 5 years ago, documentation will be requested from chairman of department at hospital where you have maintained active staff privileges attesting to competency in the privileges requested.
Clinical Competency References: (required for new applicants)	Training director or appropriate department chair from another hospital where applicant has been affiliated within the past year; and two additional peer references who have recently worked with the applicant and directly observed his/her professional performance over a reasonable period of time and who will provide reliable information regarding current clinical competence, ethical character and ability to work with others. (At least one peer reference must be a Family Medicine practitioner.) Medical Staff Office will request information.
Proctoring Requirements:	See "Proctoring New Applicants" listed with procedures for specific proctoring requirements. Where applicable, additional proctoring and evaluation may be required if minimum number of cases cannot be documented.
Other:	• Current, unrestricted license to practice medicine in CA and/or NV • Malpractice insurance in the amount of \$1m/\$3m • Current, unrestricted DEA certificate in CA (approved for all drug schedules) and/or unrestricted Nevada State Board of Pharmacy Certificate and DEA to practice in NV • Ability to participate in federally funded program (Medicare or Medicaid) • ATLS—required to provide services at all ski clinics. (ATLS required within 12 months of initial appointment to the Ski Clinic(s))

If you meet the threshold criteria above, you may request privileges as appropriate to your training and current competence.

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

Applicant: Place a check in the (R) column for each privilege **Requested**. Initial applicants must provide documentation of the number and types of hospital cases treated during the past 24 months. **Unless otherwise noted, privileges are available at both Hospitals, and granting of privileges is contingent upon meeting all general, specific, and threshold criteria defined above.**

Recommending individual/committee must note: (A) = Recommend Approval as Requested. **NOTE:** If conditions or modifications are noted, the specific condition and reason for same must be stated on the last page.

(R)	(A)	GENERAL PRIVILEGES – FAMILY MEDICINE	Estimate # of patients or procedures performed in the past 24 months (indicate if other than hospital #s)	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases or insufficient cases, add'l proctoring may be required or privilege specific CME
☐	☐	BASIC – ADULT FAMILY MEDICINE <u>OUTPATIENT</u> Basic privileges include the ability to review medical records, order outpatient labs and studies, and receive results of inpatient and/or outpatient lab/radiology studies, and records. Must include management of at least 50 adults within the last two years for initial appointment.	_____	IVCH Only		
☐	☐	Telemedicine – ADULT FAMILY MEDICINE <u>INPATIENT/HOSPITAL</u> Core privileges in family medicine via telehealth include the ability to admit, perform H&Ps, work up, consult, and provide non-surgical care to patients for illnesses, injuries, and disorders of general medical problems. Must include management of at least 50 patients within the last two years.				
☐	☐	BASIC – ADULT FAMILY MEDICINE <u>INPATIENT/HOSPITAL</u> Basic privileges in adult inpatient family medicine include the ability to admit, perform histories and physicals, evaluate, treat and provide non-surgical care to patients above 14 years of age to correct or treat various conditions, illnesses, injuries, including geriatric disorders, and medical consultation. Includes ability to admit to critical care unit per medical staff rules and regulations, swing bed admissions, consultation/admission from emergency room, and Extended Care Center (long term care). Must include management of at least 50 hospital adult patients within last two years for initial appointment. <u>Cross out & INITIAL any privilege(s) you are not applying for in this set of Basic Privileges in outpatient or inpatient/hospital privileges</u> Management of general medical conditions privileges include: Allergy/Rheumatology • Anaphylaxis • Autoimmune Hematological Disorders • Arthritis • Gout • Lupus erythematosus • Scleroderma • Serum sickness				

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

(R)	(A)	GENERAL PRIVILEGES – FAMILY MEDICINE	Estimate # of patients or procedures performed in the past 24 months (indicate if other than hospital #s)	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases or insufficient cases, add'l proctoring may be required or privilege specific CME
		• Vasculitis Cardiac / Vascular Diseases • Bacterial endocarditis • Cardiac arrhythmias • Congenital heart disease • Congestive heart failure – acute and chronic • Coronary artery disease – stable and unstable • EKG interpretations • Hypertension • Lipodystrophies • Myocardial infarction • Myocarditis • Pericarditis • Rheumatic fever • Vascular arterial insufficiency • Chest pain Gastrointestinal Diseases • Cholecystitis • Cirrhosis • Dehydration • Diverticulitis • Gastrointestinal bleeding and fecal occult blood testing • Hepatitis • Inflammatory bowel disease • Intestinal obstruction • Malabsorption • Pancreatitis • Peptic Ulcer Disease • Trauma GU/Gynecology • Prostatitis • Urethritis • UTI • Pyelonephritis • Trauma • STI • Endometriosis • DUB • Amenorrhea • Breast Mass • Mastitis • Galactorrhea • Contraceptive Management • Family Planning Hematologic Diseases • Aplastic and hemolytic anemia • Hemorrhagic diathesis • Hemophilia • Thrombosis / Thromboembolism • Iron-deficiency anemia requiring transfusion • Leukemia Metabolic and Endocrine Disorders				

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

(R)	(A)	GENERAL PRIVILEGES – FAMILY MEDICINE	Estimate # of patients or procedures performed in the past 24 months (indicate if other than hospital #s)	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases or insufficient cases, add'l proctoring may be required or privilege specific CME
☐	☐	- Addison's Disease - Aldosteronism - Cushing's syndrome - Diabetes mellitus Type I including acidosis, coma - Diabetes mellitus Type II - Disturbance of water/electrolytes - Parathyroid conditions - Pheochromocytoma - Pituitary conditions - Sex hormone abnormalities - Thyroid conditions including coma and thyrotoxic crisis Neurological Diseases - Degenerative diseases - Demyelinating disorders - Meningitis/encephalitis - Parkinson's disorder - Seizure disorders - Stroke – acute and rehabilitation - Trauma Pulmonary Diseases: - Asthma - Emphysema/ COPD - Hemothorax - Pneumonia, complicated and uncomplicated - Pneumothorax - Pulmonary embolism - Pulmonary infarction - Respiratory Distress - Trauma Renal Diseases - Acute and chronic insufficiency - Nephritis - Nephrolithiasis - Obstructive nephropathy - Pyelonephritis - Trauma Miscellaneous - Alcohol/Drug intoxication and overdose - Acute Pain - Chemotherapy treatment under supervision - Fat embolism - Infections - Malignant neoplasms - Non-operative ENT conditions - Non-operative orthopedic fractures/ Dislocations - Osteomyelitis - Post-operative care - Psychiatric disorders - Sepsis HOSPITAL PROCEDURES: - EKG and rhythm strip analysis				
☐	☐					

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

(R)	(A)	GENERAL PRIVILEGES – FAMILY MEDICINE	Estimate # of patients or procedures performed in the past 24 months (indicate if other than hospital #s)	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases or insufficient cases, add'l proctoring may be required or privilege specific CME
		- Ventilation Management - I&D (incision and drainage) <u>OUTPATIENT PROCEDURES:</u> - Endometrial Biopsy - I&D (incision and drainage) - IUD Insertion/Removal - Microscopy - Urinalysis - Saline Wet Mount - Potassium Hydroxide Wet Mount - Amine Test - Nexplanon Insertion/Removal (Certificate of Training Required) - Removal of non-penetrating foreign body from the eye, nose, ear or vagina - Simple fractures and dislocation management, including splinting and casting - Skin biopsy or excision - Suture lacerations - Anesthetic & Trigger point injections - Spirometry/ Peak Flows - EKG and rhythm strip analysis - Teaching of PT/rehab activities - Urinary Catheterization - Ear lavage and cerumen extraction - FB removal - Joint Aspirations and Injections - Wound Debridement - Venipuncture and IV insertion - Cryotherapy				
☐	☐	BASIC – PEDIATRIC FAMILY MEDICINE <u>OUTPATIENT</u> Basic privileges in pediatric family medicine include the ability to perform histories and physicals, evaluate and provide non-surgical care to patients 14 and under. Must include management of at least 15 pediatric patients within last two years for initial appointment. <u>Cross out & INITIAL any privilege/s you are not applying for in this set of Basic Privileges</u> Management of general medical pediatric privileges include: - Anemia - Asthma - Behavior problems / Psychiatric - Failure to thrive - Hyperbilirubinemia in newborn - Hypoglycemia in newborn - Infections - Respiratory distress syndrome - Well Child Care - Contraceptive Management - Trauma - Non-operative fracture management	_____			

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

(R)	(A)	GENERAL PRIVILEGES – FAMILY MEDICINE	Estimate # of patients or procedures performed in the past 24 months (indicate if other than hospital #s)	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases or insufficient cases, add'l proctoring may be required or privilege specific CME
☐	☐	SURGERY/PROCEDURES • I&D (incision and drainage) • Removal of non-penetrating foreign body from the eye, nose, ear or vagina • Simple fractures and dislocation management, including splinting and casting • Skin biopsy or excision • Suture lacerations (uncomplicated) • Anesthetic & Trigger point injections • Spirometry/ Peak Flows • EKG and rhythm strip analysis • Teaching of PT/rehab activities • Urinary Catheterization • Ear lavage and cerumen extraction • FB removal • Joint Aspirations and Injections • Venipuncture and IV insertion • Cryotherapy BASIC – PEDIATRIC FAMILY MEDICINE <u>INPATIENT</u> Inpatient newborn care privileges which includes admission, evaluation of newborn infant, evaluation of newborn conditions, including but not limited to: • Hypoglycemia • Hyperbilirubinemia • Infection • GBS exposure		Newborn admits at TFH only		
☐	☐	URGENT CARE – ADULT and PEDIATRIC MEDICINE (Must also request Family Medicine Privileges) • ACLS Required (Certification Required within 6 months of Initial Appointment and Current Thereafter) Management of general medical conditions privileges include: PROCEDURES • Dislocation and Fracture Reductions • IM injections • IV injections • IO insertion DIAGNOSES • Adult and Pediatric dislocations	=====	TFHS URGENT CARE CLINICS	Review of 10 representative cases	Current demonstrated competence and provision of care for approximately 25 urgent care cases in past two years. Office records may be requested.*

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

(R))	(A)	SPECIALIZED PRIVILEGES – FAMILY MEDICINE	Estimate # of patients or procedures performed in the past 24 months (indicate if other than hospital #s)	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases or insufficient cases, add'l proctoring may be required or privilege specific CME
		SELECTED PROCEDURES These privileges will require documentation of experience and training prior to approval in addition to requirements outlined above.	Estimate # of procedures performed in the past 24 months		Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases, add'l proctoring may be required or privilege specific CME
☐	☐	<u>Hospital ECG Stress Test (Inpatient Privileges Required):</u> <u>ACLS Certification Required</u> - Exercise - Vasodilator - Dobutamine	_____	TFH/IVC H	3 cases proctored	5 cases/1 year
☐	☐	Clinic ECG Stress Test: <u>ACLS Certification Required</u> - Exercise Only low risk stress testing outside of the hospital. Non-low risk includes: - Moderate to severe aortic stenosis in an asymptomatic or questionably symptomatic patient - Moderate to severe mitral stenosis in an asymptomatic or questionably symptomatic patient - Hypertrophic cardiomyopathy: risk stratification and exercise gradient assessment - History of malignant or exertional arrhythmias, sudden cardiac death. - History of exertional syncope or presyncope - Intracardiac shunts - Genetic channelopathies - Within 7 days of myocardial infarction or other acute coronary syndrome - New York Heart Association class III heart failure - Severe left ventricular dysfunction (particularly patients whose clinical status has recently deteriorated and those who have never undergone prior exercise testing) - Severe pulmonary arterial hypertension - Broader context of potential instability resulting from noncardiovascular comorbidities (e.g., frailty, dehydration, orthopedic limitations, chronic obstructive lung disease)		MSC Clinic	3 cases proctored	5 cases/ 1 year
☐	☐	Chest tube placement	_____		1 case proctored	Current demonstrated competence and provision of care
☐	☐	Circumcision (newborn only)	_____	TFH only	3 cases proctored	5 cases/2 years If insufficient cases,

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

(R)	(A)		Estimate # of patients or procedures performed in the past 24 months (indicate if other than hospital #s)	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases or insufficient cases, add'l proctoring may be required or privilege specific CME
		SPECIALIZED PRIVILEGES – FAMILY MEDICINE				
						add'l proctoring may be required.
☐	☐	Stool Guaiac Testing				
☐	☐	Thoracentesis	_____		1 case proctored	Current demonstrated competence and provision of care
☐	☐	Lumbar Puncture	_____		1 case proctored	Current demonstrated competence and provision of care
☐	☐	Moderate Sedation	_____	TFH IVCH	Successfully complete test	Successfully complete test at reappointment
☐	☐	Moderate Sedation a. Take a difficult airway management course b. Obtain 35 or more intubations, along with being signed off on intubations by anesthesia providers, on initial appointment. c. Maintain competencies on intubations skills by having at least 10 intubations yearly (which can be done with our anesthesia providers in the OR) d. Maintain Moderate Sedation privileges by taking the test with each re-credentialing.	_____	MSC		
		ADDITIONAL PRIVILEGES: A request for any additional privileges not included on this form must be submitted to the Medial Staff Office and will be forwarded to the appropriate review committee to determine the need for development of specific criteria, personnel & equipment requirements.				
		EMERGENCY: In the case of an emergency, any individual who has been granted clinical privileges is permitted to do everything possible within the scope of license, to save a patient's life or to save a patient from serious harm, regardless of staff status or privileges granted.				

I certify that I meet the minimum threshold criteria to request the above privileges and have provided documentation to support my eligibility to request each group of procedures requested. I understand that in making this request I am bound by the applicable bylaws and/or policies of the hospital and medical staff.

Date

Applicant's Signature

DEPARTMENT CHAIR REVIEW

I certify that I have reviewed and evaluated this individual's request for clinical privileges, the verified credentials, quality data and/or other supporting information. Based on the information available and/or personal knowledge, I recommend the practitioner be granted:

☐ privileges as requested ☐ privileges with modifications (see modifications below) ☐ do not recommend (explain)

Date

Department Chair Signature

TAHOE FOREST HOSPITAL DISTRICT
Department of Medicine
Delineated Clinical Privilege Request

Modifications or Other Comments:

Medical Executive Committee: _____ (date of Committee review/recommendation)

☐ privileges as requested ☐ privileges with modifications (see attached description of modifications) ☐ do not recommend (explain)

Board of Directors: _____ (date of Board review/action)

☐ privileges as requested ☐ with modifications (see attached description of modifications) ☐ not approved (explain)

Form Approval/Revision Dates:
Board 8/27/20

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

SPECIALTY: PULMONARY DISEASE

NAME: _____
(Please print)

Check one or more:

- ☐ Tahoe Forest Hospital (TFH)
- ☐ Incline Village Community Hospital (IVCH)
- ☐ Multi-Specialty Clinics (Tahoe Forest Health System)

Check one:

- ☐ Initial ☐ Change in Privileges ☐ Renewal of Privileges

To be eligible to request these clinical privileges, the applicant must meet the following threshold criteria:

Core Education:	MD or DO
Minimum Formal Training:	Successful completion of an ACGME- or AOA-accredited fellowship in pulmonary disease.
Board Certification:	Board qualification/certification required. Current ABIM Board Certification in pulmonary medicine (or AOA equivalent Board); or attain Board Certification within five years of completion of training program. Maintenance of Board Certification required. <i>Failure to obtain board certification within the required timeframe, or failure to maintain board certification, will result in automatic termination of privileges (applies to all specialties).</i>
Required Previous Experience: (required for new applicants)	Applicant must be able to document that he/she has managed minimum number of hospital patients as indicated for each core group within the past 24 months. Recent residency or fellowship training experience may be applicable. If training has been completed within the last 5 years, documentation will be requested from program director attesting to competency in the privileges requested including residency/fellowship log. If training completed greater than 5 years ago, documentation will be requested from chairman of department at hospital where you have maintained active staff privileges attesting to competency in the privileges requested.
Clinical Competency References: (required for new applicants)	Training director or appropriate department chair from another hospital where applicant has been affiliated within the past year; and two additional peer references who have recently worked with the applicant and directly observed his/her professional performance over a reasonable period of time and who will provide reliable information regarding current clinical competence, ethical character and ability to work with others. (At least one peer reference must be a general internist) Medical Staff Office will request information.
Proctoring Requirements:	See "Proctoring New Applicants" listed with procedures for specific proctoring requirements. Where applicable, additional proctoring, evaluation may be required if minimum number of cases cannot be documented.
Other:	• Current, unrestricted license to practice medicine in CA and/or NV • Malpractice insurance in the amount of \$1m/\$3m • Current, unrestricted DEA certificate in CA (approved for all drug schedules) and/or unrestricted Nevada State Board of Pharmacy Certificate and DEA to practice in NV • Use of Fluoroscopy Equipment: Current State of California Department of Health Services fluoroscopy certificate required. • Ability to participate in federally funded program (Medicare or Medicaid)

If you meet the threshold criteria above, you may request privileges as appropriate to your training and current competence.

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

Applicant: Place a check in the (R) column for each privilege **Requested**. Initial applicants must provide documentation of the number and types of hospital cases treated during the past 24 months. **Unless otherwise noted, privileges are available at both Hospitals and granting of privileges is contingent upon meeting all general, specific, and threshold criteria defined above.**

Recommending individual/committee must note: (A) = Recommend Approval as Requested. **NOTE:** If conditions or modifications are noted, the specific condition and reason for same must be stated on the last page.

REQUESTED	APPROVED	GENERAL PRIVILEGES – PULMONARY DISEASE	Estimate # of Patients or, procedures performed in the past 24 months	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases, add'l proctoring may be required and/or privilege specific CME
☐	☐	CORE PRIVILEGES IN PULMONARY DISEASE Inpatient or outpatient consultative services for at least 25 patients, reflective of the scope of privileges requested, during the past 24 months, or successful completion of an ACGME- or AOA-accredited residency or clinical fellowship within the past 24 months. <u>Cross out & INITIAL any privilege/s you are not applying for in this set of Core Privileges</u> Core privileges for pulmonary disease include the ability to admit, evaluate, diagnose, treat, and provide consultation to patients of all ages presenting with conditions, disorders, and diseases of the lungs and airways. Pulmonologists may provide care to patients in the intensive care setting in conformance with unit policies. They may assess, stabilize, and determine the disposition of patients with emergent conditions consistent with medical staff policy regarding emergency and consultative call services. Core privileges in this specialty include: • Performance of history and physical exam • Airway management • Continuous positive airway pressure (CPAP) • Diagnostic and therapeutic procedures, including thoracentesis, endotracheal intubation, and related procedures • Examination and interpretation of sputum, bronchopulmonary secretions, pleural fluid, and lung tissue • Flexible fiber-optic bronchoscopy procedures. For diagnostic and therapeutic indications. Including transbronchial lung biopsy. • Inhalation challenge studies • Management of pneumothorax (needle insertion and drainage system) • Pulmonary function tests to assess respiratory mechanics and gas exchange, including spirometry, flow volume studies, lung volumes, diffusing capacity, arterial blood gas analysis, and exercise studies • Thoracostomy tube insertion and drainage, including chest tubes • Use of reservoir masks and CPAP masks for delivery of supplemental oxygen, humidifiers, nebulizers, and	_____		5 cases proctored of various procedures; see proctoring policy	To be eligible to renew privileges in pulmonary disease, the applicant must have current demonstrated competence and an adequate volume of experience (inpatient or consultative services for at least 25 patients) with acceptable results, reflective of the scope of privileges requested, for the past 24 months based on results of ongoing professional practice evaluation and outcomes. Evidence of current physical and mental ability to perform privileges requested is required of all applicants for renewal of privileges.

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

REQUESTED	APPROVED	GENERAL PRIVILEGES – PULMONARY DISEASE	Estimate # of Patients or, procedures performed in the past 24 months	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases, add'l proctoring may be required and/or privilege specific CME
		incentive spirometry - Use of positive pressure ventilatory modes, including: Ventilatory support, including bilevel positive airway pressure - Weaning and respiratory care techniques - Maintenance and withdrawal of mechanical ventilatory support				
☐	☐	• Pulmonary Disease – Outpatient Core Privileges Scope of Practice: Applies to the evaluation, diagnosis, treatment, and management of adult patients with pulmonary diseases in the outpatient setting. The practitioner may provide care independently, coordinate with other specialties, and manage chronic and acute pulmonary conditions. Core Privileges include the following: - Review and interpretation of outpatient and inpatient medical records, including history, physical examination findings, laboratory results, imaging studies, and consultation reports - Ordering and interpretation of outpatient laboratory and radiologic studies - Management of adult patients (age ≥18) with a variety of pulmonary conditions, including but not limited to: asthma, COPD, bronchiectasis, interstitial lung disease, pulmonary nodules, pulmonary hypertension, and chronic cough - Oversight and interpretation of positive airway pressure (PAP) downloads and titrations for patients with obstructive sleep apnea (OSA) - Management of OSA in patients on CPAP therapy - Collaborative evaluation and management of patients with other sleep disorders, in conjunction with or under the guidance of sleep medicine-trained providers Point-of-Care Ultrasound (POCUS) of the lung, pleura, and diaphragm, including: - Detection of pleural effusion, pneumothorax, lung consolidation, and B-lines Ultrasound-guided procedural support (e.g., thoracentesis) Credentialing Requirement for Initial Appointment: - Demonstrated outpatient management of at least 50 adult patients with pulmonary disease within the past two (2) years Note: While final interpretation of sleep studies may require formal sleep medicine fellowship training, the provider manages sleep apnea and related conditions within their scope of practice.	_____			Management of at least 50 adults within the last two years for initial appointment

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

REQUESTED	APPROVED	GENERAL PRIVILEGES – PULMONARY DISEASE	Estimate # of Patients or, procedures performed in the past 24 months	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases, add'l proctoring may be required and/or privilege specific CME
		SELECTED PROCEDURES These privileges will require documentation of experience and training prior to approval in addition to requirements outlined above.				
☐	☐	Endobronchial ultrasound with transbronchial need biopsy	_____ 10 procedures performed in the past 2 years		3 cases proctored	10 procedures performed in the past 2 years
☐	☐	Intravenous Procedural Sedation			Successfully complete test	Maintain privileges requiring the procedure
☐	☐	Use of Propofol is limited to the ED and ICU. The physician must complete the additional credentialing requirements for the use of Propofol.	Emergency Department ICU	TFH only	Successfully complete test	Successfully Complete test
☐	☐	Fluoroscopy Current Department of Health Services fluoroscopy certificate (required in CA only)	_____		None	maintain current certificate (CA only)
☐	☐	Sleep medicine studies – admission, evaluation, interpretation, and/or treatment Documentation of AASM or ACGME training; board certification in sleep medicine required; submission of case summaries if requested	_____	IVCH only	5 cases reviewed	Based on objective results of care through quality review mechanism If no cases, CME required
		ADDITIONAL PRIVILEGES: A request for any additional privileges not included on this form must be submitted to the Medical Staff Office and will be forwarded to the appropriate review committee to determine the need for development of specific criteria, personnel & equipment requirements.				
		EMERGENCY: In the case of an emergency, any individual who has been granted clinical privileges is permitted to do everything possible within the scope of license, to save a patient's life or to save a patient from serious harm, regardless of staff status or privileges granted.				

I certify that I meet the minimum threshold criteria to request the above privileges and have provided documentation to support my eligibility to request each group of procedures requested. I understand that in making this request I am bound by the applicable bylaws and/or policies of the hospital and medical staff.

Date

Applicant's Signature

DEPARTMENT CHAIR REVIEW

I certify that I have reviewed and evaluated this individual's request for clinical privileges, the verified credentials, quality data and/or other supporting information. Based on the information available and/or personal knowledge, I recommend the practitioner be granted:

☐ privileges as requested ☐ privileges with modifications (see modifications below) ☐ do not recommend (explain)

Tahoe Forest Hospital District
Department of Medicine – Pulmonary Disease
Page 4 of 5

TAHOE FOREST HOSPITAL DISTRICT
Department of Medicine
Delineated Clinical Privilege Request

Date

Department Chair Signature

Modifications or Other Comments:

Medical Executive Committee: _____ (date of Committee review/recommendation)

☐ privileges as requested ☐ privileges with modifications (see modifications below) ☐ do not recommend (explain)

Board of Directors: _____ (date of Board review/action)

☐ privileges as requested ☐ privileges with modifications (see modifications below) ☐ do not recommend (explain)

Modifications or Other Comments:

Department Review Dates:

Medical Executive Committee:

Board of Directors:

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

SPECIALTY: URGENT CARE

NAME: _____

Please Print

Check one or more:

☐ Tahoe Forest Health System Urgent Care

Check one:

☐ Initial

☐ Change in Privileges

☐ Renewal of Privileges

To be eligible to request these clinical privileges, the applicant must meet the following threshold criteria:

Basic Education:	MD, DO
Minimum Formal Training:	Successful completion of an ACGME or AOA-approved residency training program in Family Medicine, Internal Medicine or Emergency Medicine
Board Certification:	Board qualification/certification required. Current ABFP/ABIM/ABEM Board Certification (or AOA equivalent Board); or attain Board Certification within five years of completion of training program. Maintenance of Board Certification required for reappointment eligibility. <i>Failure to obtain board certification within the required timeframe, or failure to maintain board certification, will result in automatic termination of privileges.</i>
Required Previous Experience: (required for new applicants)	Applicant must be able to document that he/she has managed minimum number of urgent care/primary care/ER patients as indicated for each core group within the past 24 months. Recent residency or fellowship training experience may be applicable. If training has been completed within the last 2 years, documentation will be requested from program director attesting to competency in the privileges requested including residency/fellowship log. If training completed greater than 2 years ago, documentation will be requested from chairman of department at hospital where you have maintained active staff privileges attesting to competency in the privileges requested.
Clinical Competency References: (required for new applicants)	Training director or appropriate department chair from another hospital where applicant has been affiliated within the past year; and two additional peer references who have recently worked with the applicant and directly observed his/her professional performance over a reasonable period of time and who will provide reliable information regarding current clinical competence, ethical character and ability to work with others. (At least one peer reference must be an Urgent Care practitioner.) Medical Staff Office will request the peer evaluation information.
Proctoring Requirements:	See in Proctoring P&P. Where applicable, additional proctoring and evaluation may be required if minimum number of cases cannot be documented, in addition to the proctoring requirements outlined in the proctoring policy.
Other:	• Current, unrestricted license to practice medicine in CA and/or NV • Malpractice insurance in the amount of \$1m/\$3m • Current, unrestricted DEA certificate in CA (approved for schedules 2-5) and/or unrestricted Nevada State Board of Pharmacy Certificate and DEA to practice in NV • Ability to participate in federally funded program (Medicare or Medicaid) • ACLS – required to provide services at all Urgent Care sites. (ACLS required within 6 months of Initial Appointment and Current Thereafter)

If you meet the threshold criteria above, you may request privileges as appropriate to your training and current competence.

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

Applicant: Place a check in the **(R)** column for each privilege **Requested**. Initial applicants must provide documentation of the number and types of clinic cases treated during the past 24 months. **Granting of privileges is contingent upon meeting all general, specific, and threshold criteria defined above.**

Recommending individual/committee must note: (A) = Recommend Approval as Requested. **NOTE:** If conditions or modifications are noted, the specific condition and reason for same must be stated on the last page.

(R)	(A)	GENERAL PRIVILEGES – URGENT CARE	Estimate # of patients in the past 24 months	Setting	Proctoring	Reappointment criteria if no or insufficient cases, add'l proctoring or specific CME may be required
☐	☐	BASIC – Urgent Care Basic privileges include • The ability to perform a history and physical exam • Review medical records • Order and interpreting appropriate diagnostic tests and results; such as point of care and clinical laboratory tests, plain radiographs, ultrasound, CT, MRI, and electrocardiograms. • Prescribing medications, DME and ordering immunizations • Knowledge in recognizing and initial management of acute medical conditions, such as anaphylaxis, asthma, stroke, and acute coronary syndromes • Use of infection control protocols, including use of appropriate level of PPE • Performing minor medical procedures (see below) • Referring patients to specialists and other healthcare providers to provide comprehensive patient care • Participating in quality improvement initiatives Must include management of at least 50 adults and 10 children (14 and under) within the last two years for initial appointment.		Urgent Care Clinic	Review of 10 representative cases, including 5 trauma cases	Evidence of Current Clinical Competency.

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

		- BLS for Healthcare Provider certification - ACLS Required (Certification Required within 6 months of Initial Appointment and Current Thereafter) CORE PROCEDURES: - Local and peripheral regional block anesthesia - Nasal cautery and tamponade - Abscess Incision and drainage - Wound management and closure methods - Skin biopsy or excision - Nail trephine and excision - Joint, bursa, and trigger point injection - Removal of superficial foreign body from skin, and non-penetrating foreign body from eye, nose, ear, and vagina - Splinting limb injuries				
--	--	--	--	--	--	--

(R)	(A)	SPECIALIZED PRIVILEGES – URGENT CARE These privileges will require documentation of experience and training prior to approval in addition to requirements outlined above.	Estimate # of patients or procedures performed in the past 24 months (indicate if other than hospital #s)	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases or insufficient cases, add'l proctoring may be required or privilege specific CME
☐	☐	Preliminary interpretation of plain radiographs	_____	UC	5 cases	Current demonstrated competence and provision of care
☐	☐	Dislocation/fracture reduction/immobilization techniques		UC	5 cases	Current demonstrated competence and provision of care
☐	☐	Fracture Hematoma block	_____	UC	3 cases	Current demonstrated competence and provision of care

TAHOE FOREST HOSPITAL DISTRICT

Department of Medicine Delineated Clinical Privilege Request

(R)	(A)	SPECIALIZED PRIVILEGES – URGENT CARE These privileges will require documentation of experience and training prior to approval in addition to requirements outlined above.	Estimate # of patients or procedures performed in the past 24 months (indicate if other than hospital #s)	Setting	Proctoring See below plus add'l cases at discretion of proctor	Reappointment Criteria If no cases or insufficient cases, add'l proctoring may be required or privilege specific CME
☐	☐	IUD Insertion	_____	UC	3 cases	Current demonstrated competence and provision of care
☐	☐	IUD Removal	_____	UC	1 case	Current demonstrated competence and provision of care
☐	☐	Endometrial Biopsy		UC	1 case	Current demonstrated competence and provision of care
☐	☐	Nexplanon Implant Removal		UC	1 case	Current demonstrated competence and provision of care
		ADDITIONAL PRIVILEGES: A request for any additional privileges not included on this form must be submitted to the Medical Staff Office and will be forwarded to the appropriate review committee to determine the need for development of specific criteria, personnel & equipment requirements. EMERGENCY: In the case of an emergency, any individual who has been granted clinical privileges is permitted to do everything possible within the scope of license, to save a patient's life or to save a patient from serious harm, regardless of staff status or privileges granted.				
		EMERGENCY: In the case of an emergency, any individual who has been granted clinical privileges is permitted to do everything possible within the scope of license, to save a patient's life or to save a patient from serious harm, regardless of staff status or privileges granted.				

I certify that I meet the minimum threshold criteria to request the above privileges and have provided documentation to support my eligibility to request each group of procedures requested. I understand that in making this request I am bound by the applicable bylaws and/or policies of the hospital and medical staff.

_____ Date
 _____ Applicant's Signature

DEPARTMENT CHAIR REVIEW

I certify that I have reviewed and evaluated this individual's request for clinical privileges, the verified credentials, quality data and/or other supporting information. Based on the information available and/or personal knowledge, I recommend the practitioner be granted:

☐ privileges as requested
 ☐ privileges with modifications (see modifications below)
 ☐ do not recommend (explain)

_____ Date
 _____ Department Chair Signature

Modifications or Other Comments:

Medical Executive Committee: _____ (date of Committee review/recommendation)

☐ privileges as requested
 ☐ privileges with modifications (see attached description of modifications)
 ☐ do not recommend (explain)

TAHOE FOREST HOSPITAL DISTRICT
Department of Medicine
Delineated Clinical Privilege Request

Board of Directors: _____ (date of Board review/action)

☐ privileges as requested ☐ with modifications (see attached description of modifications) ☐ not approved
(explain)

Form Approval/Revision Dates:
Board 8/27/20, 11/18/2021



TAHOE
FOREST
HEALTH
SYSTEM

Origination

Date

Last

Approved

Last Revised

Next Review

N/A

N/A

N/A

N/A

N/A

N/A

Department

Bylaws, Rules
and Regulations,
Committees -
MSREG

Applicabilities

System

Medical Staff Meetings, MSREG-2501

RISK:

Without a clearly defined and standardized Medical Staff Meeting policy, inconsistencies in meeting structure, documentation, and decision-making may arise, leading to ineffective communication, quality oversight lapses, and increased risk to patient safety and regulatory non-compliance.

POLICY:

A. Tahoe Forest Hospital District (TFHD) Medical Staff meetings, including Departmental and Committee meetings, shall be conducted in a manner that promotes high-quality patient care, effective performance of medical staff responsibilities, accountability, and compliance with regulatory and accreditation requirements. Meetings shall be structured, purposeful, and conducted under the guidance of Roberts Rules of Order.

B. The purpose of this policy is to ensure that Medical Staff meetings are held regularly, documented accurately, and conducted professionally to support collaborative decision-making, peer review, performance improvement, and operational oversight.

PROCEDURE:

A. Purpose and Objectives of Medical Staff Meetings

1. Medical Staff meetings shall be held to:

a. Review and evaluate patient care quality and appropriateness.

b. Recommend credentialing and privileging standards.

c. Conduct peer review and utilization review activities.

d. Facilitate interdisciplinary communication and coordination of care.

e. Discuss Medical Staff policy, bylaw updates, and regulatory compliance.

Medical Staff Meetings, MSREG-2501. Retrieved 08/2025. Official copy at <http://tfhd.policystat.com/policy/18670857/>.
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- f. Promote education related to departmental or committee-specific clinical practice.
- g. Document actions and outcomes to support Medical Executive Committee (MEC) reporting.

B. Meeting Types

1. Department Meetings:

- a. Each department functions as a committee of the whole and is responsible for:
 - i. Conducting patient care reviews per the Quality Assessment Plan.
 - ii. Making recommendations for privileges and clinical performance.
 - iii. Overseeing departmental clinical education and training.
 - iv. Reviewing adherence to Medical Staff policies and clinical standards.
 - v. Coordinating care with nursing and ancillary services.
 - vi. Submitting reports to the MEC outlining reviews, recommendations, and improvements.
 - vii. Meeting regularly to discuss findings and departmental activities.
 - viii. Appointing subcommittees and implementing proctoring protocols.
 - ix. Addressing performance concerns and initiating corrective actions.
 - x. Reporting departmental administrative and clinical activities to the MEC.
 - xi. Recommending departmental rules and space/resource needs.

2. Committee Meetings:

- a. All Medical Staff committees shall report to the MEC. Duties and frequency of meetings are defined in the Medical Staff Bylaws and/or Rules and Regulations.

C. Meeting Frequency and Format

- 1. Medical Staff meeting frequency shall be consistent with the Medical Staff Bylaws and Rules and Regulations.
- 2. Meetings may be conducted in person, via video/teleconference, or hybrid format.
- 3. Telephone conferencing is permissible and deemed a valid meeting.

D. Agenda Development and Distribution

- 1. A call for agenda items shall occur two (2) weeks prior to a scheduled meeting.

2. Finalized agenda shall be distributed at least one (1) week before the meeting.
3. Items submitted after the agenda distribution deadline will not be included.
4. The agenda must include the meeting time, location/link, purpose, and relevant documentation.
5. Requests for items outside of the established process must be submitted in writing and must include a justification based on an immediate patient care need. These requests should be addressed to the Chair of the appropriate Department or Committee and delivered to the Medical Staff Office.

E. Meeting Conduct and Facilitation

1. Meetings shall be conducted using **Roberts Rules of Order**.
2. The presiding officer or Chair shall:
 - a. Ensure the meeting remains on agenda.
 - b. Facilitate respectful, efficient discussion.
 - c. Call votes or summarize consensus.
3. All members must participate in a professional, collaborative manner.
4. Meetings shall start and end on time.

F. Quorum and Decision-Making Process

1. **Medical Staff meetings:** A quorum is 25% of the Active Medical Staff members (in-person or by proxy).
2. **Department and Committee meetings:** A quorum is two (2) voting members.
3. Actions require a simple majority vote of those present and voting, unless otherwise specified.
4. Meetings may continue after loss of quorum if actions are approved by the original quorum majority.
5. Actions may be taken without a meeting if at least two-thirds of members entitled to vote sign a written statement documenting the action taken.

G. Documentation and Follow-Up

1. Minutes shall be prepared for all meetings, documenting:
 - a. Attendance.
 - b. Summary of discussion.
 - c. Actions taken and votes.
2. Draft minutes must be reviewed by the presiding officer prior to finalization.
3. Final minutes must be approved by the Department/Committee and then submitted to the Medical Executive Committee.
4. The Medical Staff Office shall maintain all meeting minutes in a secure, confidential repository.

5. Action items shall be assigned and tracked for follow-up at subsequent meetings.

H. Confidentiality

1. All meeting content, including minutes and supporting documentation, shall be confidential in accordance with:
 - a. California Evidence Code Section 1157.
 - b. Nevada Revised Statutes 49.119–121 and 49.265.
 - c. All applicable federal and state peer review protections.
 - d. Unauthorized disclosure of meeting content shall be considered a breach of confidentiality and may result in corrective action.

Special Instructions / Definitions:

- A. **Quorum:** Minimum number of members required to be present for the meeting to conduct official business.
- B. **Roberts Rules of Order:** A standardized method of parliamentary procedure used to ensure fair and orderly meeting conduct.
- C. **Medical Executive Committee (MEC):** The senior governing body of the Medical Staff, to which all departments and committees are accountable.

Related Policies/Forms:

[Medical Staff Bylaws 2023](#)

[Rules and Regs - Medical Staff Rules and Regulations 2024, MREG-2](#)

References:

Quorum: Minimum number of members required to be present for the meeting to conduct official business.

Roberts Rules of Order: A standardized method of parliamentary procedure used to ensure fair and orderly meeting conduct.

Medical Executive Committee (MEC): The senior governing body of the Medical Staff, to which all departments and committees are accountable.

Approval Signatures

Step Description

Approver

Date

Respiratory Therapy Protocol

This document will be attached to Physician order titled (Respiratory Therapy Protocol)

1. Risk Statement

Without a standardized respiratory therapy protocol, patients are at risk for inconsistent care delivery, delayed escalation of therapy, and unnecessary physician call-backs for routine interventions. This variability may contribute to worsened patient outcomes, prolonged hospital stays, and increased healthcare costs. Implementing a structured protocol mitigates these risks by guiding Respiratory Therapists through evidence-based pathways for assessment, initiation, titration, and discontinuation of therapy.

2. Scope

This protocol applies to all Respiratory Therapists caring for patients admitted to the Intensive Care Unit (ICU) and Medical-Surgical units.

It covers:

- Oxygen Therapy
- Bronchopulmonary Hygiene
- Bronchodilator Therapy
- Blunt Chest Trauma Management
- Nocturnal CPAP/BIPAP

3. Definitions

- **IS:** Incentive Spirometry
- **PEP:** Positive Expiratory Pressure
- **IPV:** Intrapulmonary Percussive Ventilation
- **HHFNC:** Heated High-Flow Nasal Cannula
- **SpO₂:** Peripheral oxygen saturation

4. Responsibilities

- **Respiratory Therapists (RTs):** Perform assessment, determine appropriate pathway(s), deliver therapy, and document interventions and reassessments.
- **Physicians/APPs:** Provide oversight, review outcomes, and approve standing orders.
- **Nursing staff:** Collaborate with RTs in monitoring patient status and reporting changes.

5. Procedure

5.1 Initial Patient Assessment

1. Perform a comprehensive respiratory assessment:
 - Vital signs (HR, RR, BP, SpO₂, temperature)
 - Work of breathing (accessory muscle use, retractions, nasal flaring)
 - Breath sounds and lung exam
 - Level of consciousness and ability to protect airway
 - Relevant medical history and diagnosis
 - Objective measures: ABGs, CXR findings, spirometry (if available)
2. Assign baseline acuity.
3. Enter patient into the most appropriate therapy pathway(s).

5.2 Pathway 1: Oxygen Therapy

Indication: Hypoxemia or increased work of breathing.

- Start with **nasal cannula (1–6 L/min)**.
- If SpO₂ below target or patient shows increased distress → escalate to **Oxymask**.
- If still inadequate → escalate to **HHFNC** with titration to maintain SpO₂ ≥ 90% (unless otherwise ordered).
- Reassess every shift and as needed.
- Wean as tolerated to maintain target SpO₂.

5.3 Pathway 2: Bronchopulmonary Hygiene

Indication: Secretion retention, atelectasis prevention or treatment.

- Begin with **Incentive Spirometry (IS)** targeting predicted inspiratory capacity.
- If inadequate expansion or poor clearance → add **oscillatory PEP (flutter valve device)**.
- If still ineffective or high risk for atelectasis → escalate to **IPV**.
- Reassess effectiveness via breath sounds, cough productivity, and imaging.

5.4 Pathway 3: Bronchodilator Therapy

Indication: Bronchospasm, wheezing, asthma/COPD exacerbation.

Scoring Grid

Category	Criteria	Score
Medical History	No asthma/COPD	0
	Controlled asthma/COPD	1
	Frequent exacerbations or home inhaler use	2
Work of Breathing	Normal	0
	Mild dyspnea, slight accessory use	1
	Moderate dyspnea, visible accessory use	2
	Severe dyspnea, retractions, tachypnea	3
Auscultation	Clear	0
	Mild expiratory wheezes	1
	Diffuse wheezing, diminished entry	2
	Severe wheezing/markedly diminished	3
Objective Measures	SpO ₂ ≥ 94% RA	0
	SpO ₂ 90–93%	1
	SpO ₂ < 90% or FEV ₁ < 60%	2
	SpO ₂ < 88% despite O ₂ or severe obstruction	3
Symptoms	None	0

Mild dyspnea	1
Persistent dyspnea	2
Severe dyspnea, cannot speak in full sentences	3

Total Score → Therapy Frequency

Score	Therapy
0–4	Q4 PRN only
5–6	QID scheduled
7–9	Q4h scheduled
10–12	Q4h scheduled and 2 PRN; consider continuous neb

Medication Options and Standard Adult Dosing

RT may administer any of the following per physician order or protocol:

1. **Albuterol (Nebulizer):**
 - 2.5 mg in 3 mL NS via nebulizer Q4–6h PRN or scheduled
2. **Atrovent (Ipratropium Bromide, Nebulizer):**
 - 0.5 mg in 2.5 mL NS via nebulizer Q6h
3. **Duoneb (Albuterol + Ipratropium, Nebulizer):**
 - 3 mL unit dose (Albuterol 2.5 mg + Ipratropium 0.5 mg) Q4–6h
4. **Xopenex (Levalbuterol, Nebulizer):**
 - 0.63 mg or 1.25 mg in 3 mL NS via nebulizer Q6–8h
5. **Albuterol MDI (with spacer):**
 - 90 mcg per puff, 2 puffs Q4–6h PRN or scheduled

Reassessment:

- After each treatment for acute patients; once per shift for stable patients.
- Adjust frequency based on updated score.
- Discontinue when score ≤ 2 consistently and symptoms resolve.

5.5 Pathway 4: Blunt Chest

Indication: Rib fractures, chest trauma, impaired inspiratory effort.

1. **Start:** Incentive Spirometry (IS) targeting $\geq 80\%$ predicted volume.
2. **Escalation 1:** If the patient is below 60% predicted for over 24 hours (With good pain management) → escalate to PEP therapy. (Contraindicated with untreated pneumothorax)
3. **Escalation 2:** Reassess after 24 hours of PEP therapy. If still $< 60\%$ predicted → escalate to IPV.
4. **Continued Assessment:** If inadequate or atelectasis risk persists → continue or escalate to IPV as needed.
5. **Ongoing Monitoring:** Reassess effectiveness frequently, considering pain control and imaging.
6. **De-escalation:** If the patient maintains $\geq 80\%$ predicted volume for 24 hours → IS order may be canceled.

5.6 Pathway 5: Obstructive Sleep Apnea (OSA)

Indication: Patients with a documented diagnosis of OSA who were previously established on CPAP or BiPAP therapy at home.

1. Initiation:

- RT may place patient on CPAP or BiPAP using hospital equipment set to match the patient's documented home settings.
- Verify home device settings from medical record, equipment download, or patient/family report.

2. Monitoring:

- Assess patient comfort, mask fit, and leak.
- Monitor SpO₂, RR, and overall tolerance within 30 minutes of initiation.

3. Escalation:

- If patient is not tolerating prescribed settings or if oxygenation/ventilation remains inadequate → notify physician/APP for further orders.

4. Ongoing Management:

- Continue nightly use and during sleep periods, consistent with home routine.
- Document adherence, tolerance, and any adjustments.

5. Discontinuation/De-escalation:

- If patient refuses or is unable to tolerate therapy → document and notify physician.
- Resume therapy once barriers are resolved.

6. Reassessment and Documentation

- Reassess patients at least once per shift or with any acute change.
- Adjust pathway intensity (escalate, maintain, de-escalate, or discontinue) accordingly.
- Document:
 - Initial assessment and pathway selection
 - Therapy provided and patient response
 - Reassessment findings and adjustments

7. Approval

This order requires approval by the following physician groups to ensure system-wide applicability:

- Pulmonary/Critical Care
- Hospitalist
- Orthopedics
- General Surgery

TFHS Standardized Procedure

Title: Oxygen Administration & Pulse Oximetry Monitoring

I. Risk

Without a standardized procedure for initiating oxygen therapy and pulse oximetry monitoring, patients experiencing hypoxemia may face delayed treatment, increasing the risk of rapid deterioration, respiratory failure, or death. Lack of timely intervention also poses regulatory and liability risks to the organization.

II. Setting

This standardized procedure applies to all inpatient units, Medical Surgical and ICU.

III. Personnel

Respiratory Therapists (RTs)

A. Competency Requirements

- Current licensure as a Respiratory Care Practitioner in the state of California or Nevada as applicable.
- Orientation and training in oxygen therapy and pulse oximetry.
- Annual competency validation on oxygen delivery devices, pulse oximetry, and documentation requirements.

B. Documentation of Competency

- Maintained in the employee's file within the education competency management platform (Healthstream).
-

IV. Supervision & Supervising Instructions

- RTs function under the general supervision of the attending physician or Advanced Practice Provider (APP).

- RTs may initiate therapy independently under this standardized procedure and must place the order under the attending physician for co-signature.
-

V. Requirements to Initiate Standardized Procedure

A. Criteria to Utilize this Procedure

RTs may initiate oxygen therapy and pulse oximetry monitoring in the absence of an active physician order when any of the following are present:

- SpO₂ < 90% on room air (unless otherwise specified by physician or protocol)
 - Signs/symptoms of hypoxemia (dyspnea, cyanosis, increased work of breathing, tachycardia)
 - Post-procedure status, acute change in condition, or by nursing/provider request
-

VI. Procedure

A. Steps to Follow

1. Pulse Oximetry

- Obtain baseline SpO₂ before oxygen initiation when possible.
- Apply continuous or intermittent monitoring as clinically indicated.
- Document values in the medical record.

2. Oxygen Administration

- Initiate oxygen using the lowest effective flow/device to achieve target SpO₂:
 - Adults: Maintain 90–96%
 - Known or suspected Chronic Obstructive Pulmonary Disease (CO₂ retainers): Maintain 88–92%
- Acceptable delivery devices: Nasal cannula and Oxymask.
- Escalate to higher-level systems (High-Flow Nasal Cannula, Non-Invasive Ventilation, invasive ventilation) according to existing protocols and with physician notification.

3. Monitoring & Communication

- Document device, flow/FiO₂, and SpO₂ in the EMR.
 - Monitor for adverse effects (CO₂ retention, oxygen toxicity with prolonged high FiO₂).
 - Place oxygen/pulse oximetry order under the attending physician's name for co-signature.
 - Notify physician/APP if unable to achieve target SpO₂ or if patient condition deteriorates.
-

VII. Record Keeping

All clinical information—including baseline SpO₂, oxygen device, flow/FiO₂, reassessments, and patient response—will be documented in the Electronic Medical Record (EMR).

VIII. Definitions & References

References:

- American Association for Respiratory Care (AARC) Clinical Practice Guideline: Oxygen Therapy for Adults in the Acute Care Facility (2020)
 - AARC Clinical Practice Guideline: Pulse Oximetry (2021)
-

IX. Development & Approval

A. Development

This standardized procedure was developed through collaboration between the Respiratory Therapy Department, Nursing Leadership, and Medical Staff.

B. Approval

This standardized procedure was reviewed and approved by the appropriate department chairs, Interdisciplinary Practice Committee (IDPC), Medical Executive Committee, and the TFHS Board.

X. Periodic Review

This standardized procedure will be reviewed every two (2) years by Respiratory Therapy Leadership, Nursing/Clinic Leadership, and medical staff such as IDPC and the Medical Executive Committee.



TAHOE
FOREST
HEALTH
SYSTEM

Origination N/A
Date
Last N/A
Approved
Last Revised N/A
Next Review N/A

Department Nursing Services
- ANS
Applicabilities Tahoe Forest
Hospital

Code C, ANS-2501

RISK:

Without a standardized Code C response, appropriate staff and equipment may not be mobilized quickly enough during an obstetric emergency. This can delay surgical intervention, anesthesia, or neonatal support, which may result in preventable maternal morbidity or mortality, fetal compromise, or poor neonatal outcomes.

POLICY

- A. A Code C will be activated for obstetric emergencies requiring immediate transport to the operating room for cesarean section.
- B. The Women and Family Center (WFC) team will identify the above emergencies. In the absence of an obstetrician (OB), a WFC RN may activate a Code C.
- C. Code C Team includes (when available):
 - 1. Primary Team - reports to patient location/OR-C
 - a. OB physician
 - b. anesthesia physician
 - c. scrub personnel (OB Tech/Surgical Tech/RN)
 - d. circulating RN
 - e. surgical Assist
 - f. respiratory Therapist
 - g. pediatrician
 - 2. Support Team - reports to WFC for assignment
 - a. Member of Nursing Management (House supervisor, Supervisor, Manager,

- Director or Clinical Practice Coordinator)
 - b. PACU/Float/Break RN
 - c. ICU RN
 - d. ED RN
- D. The House Supervisor will coordinate with WFC department staff to ensure required off-site team members are notified.
- E. Annual interdisciplinary drills will be conducted to maintain staff competency.

PROCEDURE:

- A. When a staff member identifies an obstetric emergency requiring immediate transport to the operating room (OR-C) they should activate a Code C.
1. Dial 222 for ED Registration Clerk
 2. If barriers to activating Code C are present, the WFC RN may activate the Code Blue button.
- B. Staff roles during a Code C will be clearly assigned to ensure efficient and coordinated care.
1. WFC staff:
 - a. Staff member activating the code will:
 - i. remain with the patient
 - ii. initiate emergency interventions
 - iii. prepare for transport
 - iv. provide SBAR to arriving team
 - v. accompany patient to OR-C
 - b. Other OB staff members will:
 - i. assist with patient care and transport to OR-C
 - ii. coordinate with House Supervisor to validate that all appropriate team members have been notified
 - iii. initiate STAT C-Section cards
 - iv. assume operating room roles as described in Policy C
 2. ED Registration Clerk will:
 - a. announce **three** times over the PA system: "**Code C, Unit, and Room #**"
 - b. call ext. 6353 to alert respiratory therapist and ext. 6362 to alert House Supervisor
 - c. Code C pages are not called as "All Clear" unless the activation was inadvertent or the situation resolved immediately and the Code Team is not needed
 3. House Supervisor will:

- a. coordinate outstanding notifications for any off-site members of Code C Team including:
 - i. OB
 - ii. anesthesiologist
 - iii. pediatrician
 - iv. OR team (if required based on time of day and WFC staff availability to fill OR roles)
 - b. report to WFC and immediately coordinate with WFC staff to ensure all other appropriate team members have been notified
 - c. act as crowd control and assist with assignment of roles/task in order to optimize:
 - i. coverage for other patients on the unit
 - ii. OR sterility
 - iii. release of staff back to their departments when not needed at bedside
4. OB physician, respiratory therapist, anesthesiologist, and pediatrician will:
- a. accompany patient or report to OR-C
5. ICU, ED, PACU/Break/Float RN will:
- a. report to WFC for assignment
- C. In the rare instance when OR-C is occupied and transport to main OR is required, House Supervisor will complete or delegate these additional responsibilities:
- 1. communicate with surgery department to coordinate OR team coverage
 - 2. utilize cesarean rapid mobilization bundle to ensure all necessary supplies are available
 - 3. clear hallways
 - 4. hold elevator
- D. Conclusion and Debrief
- 1. The Code C ends when the patient is in the OR and surgical/anesthesia teams have assumed care.
 - 2. All documentation is entered into the EMR.
 - 3. An Operational Debriefing will be completed by the House Supervisor/Director/Manager with members of the Code team as directed by the policy Operational Debriefing, AQPI-1601.
 - 4. House Supervisor/Director/Manager or designee will complete an electronic event report.

Related Policies/Forms:

Operational Debriefing Form

[Operational Debriefing, AQPI-1601](#)

[Labor - Cesarean Section: Stat, DWFC-1410](#)

[Labor - Cesarean Section Patient: Care of, DWFC-1408](#)

[Sentinel/Adverse Event/Error or Unanticipated Outcome, AQPI-1906](#)

Attachments

[!\[\]\(ab0d301f4fdbd3b447084bd86f0f32e9_img.jpg\) Operational Debriefing Form 05 27 25.docx](#)

Approval Signatures

Step Description

Approver

Date

Title	Department	Last Approved	Next Review	Summary of Changes	Summary of Changes - TF
Admission and Discharge in the ICU, DICU - 2	Intensive Care Unit - DICU	3/11/2025	3/11/2026	new risk statement and some minor changes	updated proper names of unit and removed bed control
Computer System Downtime, DICU - 16	Intensive Care Unit - DICU	3/11/2025	3/11/2026	minor changes to match practice	downtime bins have all documents required. Updated downtime computer.
Coverage During Department Manager Absence, DICU - 17	Intensive Care Unit - DICU	3/11/2025	3/11/2026	adjusted to make sense for the ICU manager	org chart update for combined ICU/Medsurg manager
Emergency Trays - Location and Restocking, DICU - 21	Intensive Care Unit - DICU	3/11/2025	3/11/2026	minor changes	updated for temp pacer, detailed soiled utility room
ICU Medical Director – Role and Function, DICU - 55	Intensive Care Unit - DICU	3/11/2025	3/11/2026	adding his/her for gender neutrality	
Orientation Plan - ICU, DICU - 34	Intensive Care Unit - DICU	3/11/2025	3/11/2026	minor changes	updated risk statement. Updated responsibilities of new hires for competency. Delineated new hire vs unit orientation
Pacemaker – Transvenous Insertion and Standard of Care, DICU - 36	Intensive Care Unit - DICU	12/18/2024	12/18/2025	see end	updated patient monitoring
Staffing Policy - ICU, DICU - 43	Intensive Care Unit - DICU	3/11/2025	3/11/2026	updated to meet practice with percentages	percentages for determining work vs on-call of staff. MOU language for cancellations.
Structure Standards - ICU, DICU - 54	Intensive Care Unit - DICU	12/18/2024	12/18/2025	Updated to meet ICU practice.	define step down better and included oxygen demand.
Telemetry in the ICU, DICU - 47	Intensive Care Unit - DICU	3/11/2025	3/11/2026	multiple changes	clearly define language for abnormal Tele rhythms and reasons for temporary suspension of monitoring.
Ventilator – Patient Management, DICU - 53	Intensive Care Unit - DICU	3/11/2025	3/11/2026	adjusted to meet practice; consider for retiring	updated risk, made language succinct for documentation.
Med Surg Staffing, Acuity, and Patient Assignments, DMS-36	Medical Surgical - DMS	3/11/2025	3/11/2026	minor fixes	added step down staffing ratio
Med Surg Structure Standards, DMS-39	Medical Surgical - DMS	3/4/2025	3/4/2026	minor edits	updated unit name MedSurg
Nursing Data Collection Form, DMS-31	Medical Surgical - DMS	2/11/2025	2/11/2026	added education	RN to document education to patient
Nursing Management of Telemetry Patients, DMS-22	Medical Surgical - DMS	3/4/2025	3/4/2026	minor edits	added monitor techs for watching rhythms
Observation Status, DMS-216	Medical Surgical - DMS	3/11/2025	3/11/2026	minor changes	title changes of leadership
Staff Scheduling, DMS-37	Medical Surgical - DMS	12/18/2024	12/18/2025	updated	updated how to track worked percentages for staffing
Team Leader Responsibilities, DMS-1601	Medical Surgical - DMS	3/11/2025	3/11/2026	minor changes; new risk statement	updated responsibilities with new Lead RN position and real-time audits

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ALB-SHP-S0030, Specimen Transport and Courier Service,	Lab Services -	10/13/2025	10/13/2026	Added direct ship, newborn screens and Tahoe City deliveries.; Updated direct ship Steps, no longer contacting Quest for these. We are creating requisitions on the Quest site. Updated Newborn screenings process- switched from GLS shipping to FedEx. Also updated Reference	Uploaded and updated policy from the G drive
ALB-IMM-0020S, Immunology Quality Control	Lab Services -	6/30/2025	6/30/2027	added title	Updated policy number
ALB-IMM-1200S, Beta-Ketone	Lab Services -	9/8/2025	9/8/2026	Updated policy number format	
ALB-IMM-1280S, Guaiac Fecal Occult Blood (gFOB) - HemaPrompt	Lab Services -	6/30/2025	6/30/2027	Updated policy number format	
ALB-IMM-1350S, Medline hCG COMBO+ Pregnancy Test	Lab Services -	6/30/2025	6/30/2027	Updated policy number format	
ALB-IMM-1450S, Medline Mono Cassette Test	Lab Services -	6/30/2025	6/30/2027	Updated policy number format	
ALB-IMM-1500S, H. Pylori Stool Antigen	Lab Services -	6/30/2025	6/30/2027	Updated policy number formatting, and added hyperlink to related policy	
ALB-IMM-1650S, Medline Strep A Test	Lab Services -	6/30/2025	6/30/2027	Updated policy number format	
ALB-MIC-1010S, Clinical Laboratory Microbiology Specimen Collection	Lab Services -	8/25/2025	8/25/2026	Removed RSV Antigen; Added RSV PCR Detection; Added table for Acceptable Anaerobic Specimen Types; Format changes; Removed ID Now testing: Covid/Flu/RSV; Added Cepheid testing: Covid/Flu/RSV/MVP/GC/C T; Added Fecal Lactoferrin; Format Update	Upload from the G drive; Update to policy number formatting; Added policy name and hyperlink to ALB-PHL-1100S
ALB-MIC-5040S Cepheid Xpert Strep A	Lab Services -	7/28/2025	7/28/2026	typo fix	Updated policy number format and general formatting
ALB-MIC-5050S, Cepheid Xpert Xpress Cov2 Flu Rsv Plus	Lab Services -	7/28/2025	7/28/2026	Update to policy number and general formatting	

Title	Department	Last Approved	Next Review	Summary of Changes	Summary of Changes
ALB-MIC-5060S, Cepheid Xpert CT NG	Lab Services -	7/28/2025	7/28/2026	Updated policy number and general policy formatting	
ALB-MIC-5065S, Cepheid MVP, Multiplex Vaginal Panel	Lab Services -	7/28/2025	7/28/2026	New procedure, live 7/31/25	Updated policy number and formatting
ALB-PHL-0010S, Clinical Laboratory Phlebotomy Services Overview	Lab Services -	7/28/2025	7/28/2026	Formatting; Update to policy & form numbering format, and applicabilities	Risk statement updated
ALB-PHL-0020S, Clinical Laboratory Duties and Responsibilities	Lab Services -	10/13/2025	10/13/2026	Update to policy number formatting; formatting	Updated Risk statement; Added information about time off requests
ALB-PHL-0021S, Phlebotomy Supplies and Inventory	Lab Services -	7/28/2025	7/28/2026	inputted policy from G drive; Update to policy number formatting	formatting
ALB-PHL-0022S, Outpatient Laboratory Order Entry Auditing	Lab Services -	8/25/2025	8/25/2026	inputted from G-Drive; Update to policy number formatting	Updated risk statement
ALB-PHL-0025S, Self Ordered Laboratory Tests	Lab Services -	8/25/2025	8/25/2026	removed word document; Update to policy number formatting	Updated risk statement
ALB-PHL-0030S, Patient Identification and Specimen Labeling	Lab Services -	10/13/2025	10/13/2026	Inputting policy from the G Drive; Uploaded from G Drive; name correction; form editing; update risk statement; update to policy number format	Updates to policy numbering; NAME CORRECTION; Update to policy number format; Added step for patient id for hearing impaired patients; Added step for patient id for hearing impaired patients; Added that specimen labels must be on specimen's primary container
ALB-PHL-1100S, Clinical Laboratory Venipuncture Procedure	Lab Services -	8/25/2025	8/25/2026	Inputting policy from G-drive; formatting; updated risk statement;	removed word attachment; Update to policy numbering format and added hyperlink to related policy
ALB-PHL-1101S, Adverse Reactions from Phlebotomy	Lab Services -	6/23/2025	6/23/2026	inputting policy from g-drive; formatting; expanded risk statement; updat to policy number	

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ALB-PHL-1110S, Clinical Laboratory Newborn and Capillary Collection	Lab Services -	8/25/2025	8/25/2026	inputting policy from G-Drive; formatting; updated risk statement; update to policy number format	removed word attachment
ALB-PHL-1120S, Nursing Specimen Collection Policy	Lab Services -	8/25/2025	8/25/2026	Updated risk statement	Update to numbering format, added hyperlink to related policy
ALB-PHL-1125S, Quantiferon TB Gold Collection and Processing	Lab Services -	8/25/2025	8/25/2027	updated risk statement; update to formatting; update to number formatting	Name correction
ALB-PHL-1130S, Urine Collections	Lab Services -	8/25/2025	8/25/2026	imputing policy from the g-DRIVE; formatting; updated risk; added first stream instructions and more detail for clean catch; update to policy number formatting	inputting policy from g-drive
ALB-PHL-1140S, Recollection of Specimens	Lab Services -	8/25/2025	8/25/2026	INPUTTING policy from g-drive; formatting; updated risk statement, updated policy number	removed word policy
ALB-PHL-1150S, Clinical Laboratory Newborn Genetic Screening	Lab Services -	8/25/2025	8/25/2026	Inputting policy from g-drive; upddated necessary documentation; updated risk statemetn; updated policy number format; added website information	removed word document-policy
ALB-PHL-1160S, Clinical Laboratory Glucose Tolerance Testing	Lab Services -	8/25/2025	8/25/2026	Inputting policy from g-drive; formatting; updated risk statement; updated to policy number format	removed word document-policy
ALB-PHL-1170S, Clinical Laboratory Problematic Blood Collection	Lab Services -	10/13/2025	10/13/2026	inputting policy from g-drive; updated risk statement; update to policy numbering format	; moved attachment to reference

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ALB-PHL-2110S, Clinical Laboratory Order Verification and Time-Out	Lab Services -	10/13/2025	10/13/2026	inputting policy from g-drive; updated risk statement; update to policy numbering format	Formatting, I also added Orders printed from a patient's "My Chart", without a providers electronic signature, will be accepted; Added policy for providers writing self orders or orders for family members
ALB-PHL-2115S, Clinical Laboratory Standing Orders	Lab Services -	8/25/2025	8/25/2026	inputting policy from g-drive; updated risk statement; update to policy numbering format	Formating; Added entering paper orders to EMR as a Standing order and requisition handling
ALB-PHL-2120S, Clinical Laboratory RN Care of Vascular Access Device	Lab Services -	7/28/2025	7/28/2026	INPUTTING POLICY FROM G-DRIVE; updated risk statement; update to policy numbering format and hyperlink to related policies	formatting
ALB-PHL-2150S, Clinical Laboratory Infectious Disease Exposures	Lab Services -	7/28/2025	7/28/2026	INPUTTING policy from g-drive; formatting; risk update; update to policy number and formatting	Removed word document-Policy
ALB-PHL-2160S, Clinical Laboratory Release of Results to Patient	Lab Services -	8/25/2025	8/25/2026	Updated risk statement	Update to policy numbering format
ALB-PHL-3100S, Clinical Laboratory Legal Drug Screen Collection	Lab Services -	8/25/2025	8/25/2026	Update to policy and form numbering format	
ALB-PHL-3200T, Clinical Laboratory Breath Alcohol Testing using EV30	Lab Services -	8/25/2025	8/25/2026	Formatting; Update to policy & form numbering format, and applicabilities	Updated Risk Statement; Changed from Tahoe Forest to System; Title change
ALB-PHL-3210S, Patient Breath Alcohol Testing using EV30	Lab Services -	10/13/2025	10/13/2026	Updated Risk statement; Changed from Tahoe Forest to System	Update to policy and form numbering format
ALB-PHL-3300S, Reasonable Suspicion Drug and Alcohol Collection	Lab Services -	8/25/2025	8/25/2026	Updated risk statement	Update to policy numbering format and hyperlinks to related policies
ALB-PHL-5100S, Clinical Laboratory Scanning to HIS	Lab Services -	8/25/2025	8/25/2026	Updated Risk Statement	Update to policy numbering format

Title	Department	Last Approved	Next Review	Summary of Changes	Summary of Changes
ALB-PHL-S4100-Clinical Laboratory EKG Acquisition	Lab Services -	6/30/2025	6/30/2027	inputting policy from G-drive; formatting; updated risk statement; add CardioServer	removed word document-policy
ALB-POC-0500T, ISTAT	Lab Services -	7/28/2025	7/28/2026	Update to policy numbering format	
ALB-POC-1350S, Glucose Capillary – Nova Glucometer	Lab Services -	7/28/2025	7/28/2027	Updated existing policy format in PolicyStat	Update to policy number and form formatting
ALB-POC-2150S, Coag-Sense PT/INR	Lab Services -	7/28/2025	7/28/2026	Updates to policy and form numbering and formatting	
ALB-SHP-1101S Alphabetical Specimen Collection Requirements and Turn Around Times	Lab Services -	10/13/2025	10/13/2026		
ALB-SHP-1120S, Clinical Laboratory Specimen Rejection Criteria	Lab Services -	9/8/2025	9/8/2026	removed reference to joint commission; added hyperlink to related policy	Update to policy numbering format, hyperlink to related policies; Combined ALB-SHP-1120S and ALB-PHL-1140S, Recollection of Specimens procedures
ALB-SHP-2100S, Clinical Reference Laboratory Testing	Lab Services -	10/13/2025	10/13/2026	Few wording corrections, no change to meaning	Selected Edit in error. No changes made
ALB-SHP-S0010-Clinical Laboratory Sample Handling Services Overview	Lab Services -	10/13/2025	10/13/2026	Added titles to hyperlinks, added aliquoting specimens for referral labs	
ALB-SHP-S1100 Receiving and Processing Specimens	Lab Services -	10/13/2025	10/13/2026	Added references and Titles for hyperlinks	make some format corrections
ALB-SHP-S2130- Lab orders from outside Providers	Lab Services -	10/13/2025	10/13/2026		
ALB-SHP-S2160 Delayed Testing Notification	Lab Services -	10/13/2025	10/13/2026		
ALB-SHP-S2160, Delayed Testing Notification	Lab Services -	9/22/2025	9/22/2026		
ALB-TLM-0200S, Clinical Laboratory Total Management System Overview	Lab Services -	6/30/2025	6/30/2026	Formatted to Policy Stat	Updated policy and form numbering format, and related policy name
ALB-TXS-0000S, Pretransfusion Specimen Acceptability	Lab Services -	8/25/2025	8/25/2026	Attached form and hyperlink to related policy	Reviewed uploaded SOP; Update to policy and form number format,

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ALB-TXS-0100T, Patient History Check	Lab Services -	8/25/2025	8/25/2026	Update to policy number format	
ALB-TXS-0200T, Verification of Blood Group	Lab Services -	6/30/2025	6/30/2026	added hyperlinks	Update to policy number format
ALB-TXS-0300S, Pretransfusion Requirements, Product Selection, and Special Components	Lab Services -	6/30/2025	6/30/2026	Added hyperlinks to related policies	Updated policy and form number format
ALB-TXS-1100T, ABO, Rh, and Weak D Testing	Lab Services -	8/25/2025	8/25/2026	added hyperlinks; Added Downtime Form as attachment	Updated policy name; Update to policy number format
ALB-TXS-1200T, Antibody Screen	Lab Services -	8/25/2025	8/25/2026	added hyperlinks; Update to policy number format and added hyperlink to related policy	Reviewed Policy upload
ALB-TXS-1300T, Antibody Identification	Lab Services -	8/25/2025	8/25/2026	added hyperlinks; Updated policy and form number format	Reviewed SOP upload and added specifics about notifications and documentation; Updated name of form
ALB-TXS-1400T, Antigen Testing (ALBA)	Lab Services -	9/8/2025	9/8/2026	Added hyperlink to related policy	Update to policy number format, added referenced form
ALB-TXS-1500T, ABO and Rh Discrepancies	Lab Services -	8/25/2025	8/25/2026	added hyperlinks; Update to policy and form number format; Update to policy and form number format	removed supplemental attachment/Flow Chart
ALB-TXS-1600T, Anti-A1	Lab Services -	8/25/2025	8/25/2026	Update to policy number format	
ALB-TXS-1700T, Direct Antiglobulin Test (DAT)	Lab Services -	8/25/2025	8/25/2026	Added hyperlink to related policy	Update to policy and form number format
ALB-TXS-1800T, RBC Compatibility Testing (Crossmatch)	Lab Services -	8/25/2025	8/25/2026	added hyperlinks	Update to policy and form number format
ALB-TXS-2000T, Cord Evaluation	Lab Services -	9/8/2025	9/8/2026	added hyperlink to related policy	Update to policy and form number format
ALB-TXS-2100T, Rh Immune Globulin Evaluation and Fetal-Maternal Hemorrhage Screening (Fetal Screen II)	Lab Services -	10/13/2025	10/13/2026	Reviewed uploaded SOP; Removed: Transfusion of an Rh positive plateletpheresis (See TXS-4250) under policy as a reason for RhIG administration.	Update to policy and form number format

Title	Department	Last Approved	Next Review	Summary of Changes	Summary of Changes
ALB-TXS-3000T, Maintaining Blood Product Inventory	Lab Services -	10/13/2025	10/13/2026	Added hyperlinks to related policies; Uploaded additional supplemental documents; corrected supplemental documents	Reviewed SOP upload; Update to policy and form number format; corrected name of related procedure to ALB-TXS-5600T- Blood and Blood Component Storage Malfunction Emergency Procedure from ALB-TXS-5700T- Blood and Blood Component Storage Malfunction Emergency Procedure
ALB-TXS-3150T, Confirmation of Donor Units	Lab Services -	8/25/2025	8/25/2026	Added hyperlinks to related policies	Update to policy and form number format
ALB-TXS-3200S, TFH and IVCH Blood Exchange	Lab Services -	9/8/2025	9/8/2026	Added attachments and hyperlinks to related policies; Added hyperlink to ALB-TXS-I3300, Storage of Blood at IVCH	Reviewed uploaded SOP; Update to policy and form number format, added attachment
ALB-TXS-3300I, Storage of Blood at IVCH	Lab Services -	9/8/2025	9/8/2026	Corrected policy number	Update to policy numbering format and uploaded attachments
ALB-TXS-3300T, Autologous Blood Transfusion	Lab Services -	8/25/2025	8/25/2026	Update to policy number format	
ALB-TXS-3400T, Cryoprecipitate (Antihemophilic Factor)	Lab Services -	8/25/2025	8/25/2026	Update to policy number format	
ALB-TXS-3410T, Thawing Fresh Frozen Plasma (FFP)	Lab Services -	10/13/2025	10/13/2026	Update to policy and form number formatting	Under QC removed retired SOP ALB-TXS-5500T, Water Bath Maintenance and added current SOP ALB-TXS-5000T- General Blood Bank Equipment Maintenance Schedule. Added ALB-TXS-5000T- General Blood Bank Equipment Maintenance Schedule to related policies

Title	Department	Last Approved	Next Review	Summary of Changes	Summary of Changes
ALB-TXS-3420T, Plateletpheresis	Lab Services -	10/13/2025	10/13/2026	formatting update; Under Procedure: corrected ALB-TXS-3000T, Pretransfusion Requirements, Product Selection, and Special Components to ALB-TXS-0300S, Pretransfusion Requirements, Product Selection, and Special Components. Corrected related policy links	Update to policy number format
ALB-TXS-3430T, Pediatric Components	Lab Services -	9/8/2025	9/8/2026	Update to policy number format	
ALB-TXS-3500T, Daratumumab	Lab Services -	8/25/2025	8/25/2026	Added hyperlink to related policy; Update to policy and form number format	Reviewed uploaded SOP Added communication instructions.
ALB-TXS-3900S, Issue of Blood Products for Transfusion	Lab Services -	9/8/2025	9/8/2026	Added attachments and hyperlinks to related policies	Added attachments; Update to policy and form number format, formatting
ALB-TXS-3920S, Returning Unused Products and Reissuance	Lab Services -	9/8/2025	9/8/2026	Update to policy number format	
ALB-TXS-4000T, Quality Control for Manual Gel and Tube Method	Lab Services -	8/25/2025	8/25/2026	Reviewed uploaded SOP	Update to policy and form number format
ALB-TXS-5000T, General Blood Bank Equipment Maintenance Schedule	Lab Services -	9/8/2025	9/8/2026	Update to policy and form number format	
ALB-TXS-5050I, IVCH Blood Bank Equipment Maintenance and Checks	Lab Services -	10/13/2025	10/13/2026	UPLOADED TO POLICY STAT CHANGED NUMBER FROM TXS-I6080 TO TXS-I5050	Updated policy number format; Added ALB-TXS-5051I IVCH Alarm Activation Log; Added ALB-TXS-5051I IVCH Alarm Activation Log
ALB-TXS-5100T, Calibration of the Serological Centrifuge	Lab Services -	9/8/2025	9/8/2026	Reviewed uploaded SOP	Update to policy and form number format
ALB-TXS-5200T, Manual MTS Maintenance	Lab Services -	9/8/2025	9/8/2026	Update to form name and formatting	Update to policy and form number format
ALB-TXS-5300T, Non-Contact Infrared Thermometer	Lab Services -	9/8/2025	9/8/2026	Update to policy and form number format	
ALB-TXS-5400T, Cooler Temperature Validation	Lab Services -	9/8/2025	9/8/2026	Update to policy and form number format	

Title	Department	Last Approved	Next Review	Summary of Changes	Summary of Changes
ALB-TXS-5500T, Blood Bank Refrigerator, Freezer and Platelet incubator Maintenance	Lab Services -	9/8/2025	9/8/2026	Updated form name; Update to policy number format	Review uploaded SOP
ALB-TXS-5550I, Blood Bank Refrigerator Alarm and Monitoring	Lab Services -	10/13/2025	10/13/2026	UPLOADED TO POLICY STAT CHNGED POLICY NUMBER FROM I6090 TO I5550; fixed typo to policy number	Updated policy number format; Update to policy and form number format; Updated Primex notifications, investigations, and documentations
ALB-TXS-5600T, Blood and Blood Component Storage Malfunction Emergency Procedure	Lab Services -	9/8/2025	9/8/2026	Added attachment	Reviewed uploaded SOP
ALB-TXS-5700T, Safe-T-Vue 10 Indicator Device	Lab Services -	9/8/2025	9/8/2026	Update to policy and form number format	
ALB-TXS-5800T, Helmer UltraCWII Cell Washing System	Lab Services -	10/13/2025	10/13/2026		
ALB-TXS-6000T, ORTHO Vison Test Processing and Resulting	Lab Services -	8/25/2025	8/25/2026	Added hyperlinks to related policies	Update to policy number format
ALB-TXS-6100T, ORTHO Vision Maintenance Procedure	Lab Services -	8/25/2025	8/25/2026	Review uploaded SOP	Review uploaded SOP; Update to policy number format
ALB-TXS-6200T, ORTHO Vision Quality Control	Lab Services -	9/8/2025	9/8/2026	CHANGED POLICY REVIEW FROM 2 YEARS TO 1 YEAR	Update to policy and form number format
ALB-TXS-7000T, Quality Assurance	Lab Services -	8/25/2025	8/25/2026	Reviewed uploaded SOP Added and corrected attachment Numeric names	Update to policy and form number format
ALB-TXS-7200T, Reagent and Package Insert Control	Lab Services -	8/25/2025	8/25/2026	Reviewed Uploaded SOP Updated Supplementary Attachements Added CAP Checklist requirements regarding new BB reagent validation; Added BB Biannual Comparison Worksheet; Update to policy and form number format	
ALB-TXS-8000T, Transfusion Definitions & Grading Antigen-Antibody Reactions	Lab Services -	8/25/2025	8/25/2026	Update to policy number format	

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ALB-TXS-8010S, Medical Director Qualifications, Involvement, and Responsibilities	Lab Services -	8/25/2025	8/25/2026	added hyperlinks; Reviwed uploaded SOP/corrected supplemental attachemnts; Update to policy number format	
ALB-TXS-8050I IVCH Scope of Transfusion Services	Lab Services -	9/8/2025	9/8/2026	CHNGED POLICY NUMBER FROM TXS-I6010 TO TXS-I8050; Updated policy number format	
ALB-TXS-8100I, Release of Uncrossmatched Blood	Lab Services -	9/8/2025	9/8/2026	Attached forms and added hyperlink to related policy; Updated policy and form numbering format; UPLOADED TO POLICY STAT	
ALB-TXS-8100S, Deviations from SOP	Lab Services -	8/25/2025	8/25/2026	added attached form; Update to policy number format; Updated policy and form names; Added hyperlinks	
ALB-TXS-8200T, Code Crimson, CMT, and Emergency Transfusions	Lab Services -	8/25/2025	8/25/2026	Reviewed Uploaded SOP's Added Quick Ref Guide; Update to policy and form number format	
ALB-TXS-8300S, Transfusion Reaction	Lab Services -	8/25/2025	8/25/2026	Added hyperlinks to related policies; Reviewed Uploaded SOP Corrected Supplementary Materials and Related Procedures; Update to policy and form number format; Added "IVCH CLS will notify pre-transfusion testing lab (TFH) of suspected transfusion reaction immediately upon RN notification" for CAP checklist self inspection correction.	

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ALB-TXS-8400T, TRALI	Lab Services -	8/25/2025	8/25/2026	Reviewed Uploaded SOP; Update to policy number format	
ALB-TXS-8600S, Record Retention	Lab Services -	8/25/2025	8/25/2026	Update to policy number format	
ALB-TXS-8900T, Release of Blood Products from Crossmatch Sample Retention	Lab Services -	8/25/2025	8/25/2026	Update to policy number format	
ALB-TXS-9050T, Biological Product Deviation Reporting (BPDR)	Lab Services -	8/25/2025	8/25/2026	Update to policy and form number format	
ALB-TXS-9150T, Infectious Disease Look-Back, Quarantine and Notification	Lab Services -	8/25/2025	8/25/2026	Update to policy and form number format	
ALB-TXS-9200S, Reporting Transfusion Fatalities	Lab Services -	8/25/2025	8/25/2026	Reviewed Uploaded SOP Changed to shared TFH/IVCH SOP; Update to policy number format	
Clinical Laboratory ECG Reporting and Interpretation - ALB-PHL-S4200	Lab Services -	7/28/2025	7/28/2026	inputting policy from the g-drive; Updated risk statement; FORMATTING	

Title	Department	Last Approved	Next Review	Summary of Changes
HINN, DCM-7	Case Management - DCM	5/27/2025	5/27/2026	Corrected spelling error and corrected numeric error
Utilization Review, Performing, DCM-14	Case Management - DCM	5/26/2025	5/26/2026	Added information under Procedure section Part B-where to place auth numbers and UR contacts. Updated Procedure 5(a) to place 3rd party payer communications in Payer Communication auth cert section. Changed and to are under Procedure section part D.
Directing Utilization Review Calls, DCM-5	Case Management - DCM	4/8/2025	4/8/2026	No changes
Utilization Review Plan(UR), DCM-1701	Case Management - DCM	3/27/2025	3/27/2026	No changes
Condition Code 44, DCM 4	Case Management - DCM	9/18/2025	9/18/2027	updated attachments
Accommodation Codes, Edit of DCM 1801	Case Management - DCM	9/18/2025	9/18/2026	Cleaned up attachments (spelling, grammar)
Post Acute Care Providers, Referrals,DCM 8	Case Management- DCM	9/18/2025	9/18/2026	Updated provider lists and ratings, phone numbers

Title	Department	Last Approved	Next Review	Summary of Changes
Admissions, ANS-2	Nursing Services - ANS	2/14/2025	2/14/2027	grammar fixes only
Ambulance Transfers, ANS-212	Nursing Services - ANS	7/17/2025	7/21/2027	Updated attached checklists per case management manager - to reflect current practices
Assessment/Reassessment, ANS-214	Nursing Services - ANS	7/23/2025	7/23/2026	grammar and construction tweaks for clarity; one typo fix to add to previous edits for grammar and construction tweaks for clarity reviewed at July POC
Catheter Management - Urinary, ANS-13	Nursing Services - ANS	8/19/2025	8/19/2026	Updated Risk statement New policy A. was moved down from old risk statement Updated policy C. to current skill references Eliminated majority of procedure section in favor of hyperlinks to Dynamic Health nursing skill guides Updated References Reviewed at July POC and with ED leadership r/t GEDA project
Chest Tube Drainage, ANS-19	Nursing Services - ANS	7/23/2025	7/23/2026	Policy B.3. word choice edit to from "physician's" to "provider's" Corrected typo/formatting Updated Dynamic Health article title Reviewed at July POC
Child Safety Seats, ANS-20	Nursing Services - ANS	4/29/2025	4/29/2026	Simplified construction of risk statement
Code Blue/Code White, ANS-21	Nursing Services - ANS	8/19/2025	8/19/2026	Updated operational debriefing form attachment to current
Crash Cart Checks, ANS-25	Nursing Services - ANS	2/27/2025	2/27/2026	APA style and spelling error
Crash Carts - Standardization, ANS-234	Nursing Services - ANS	8/19/2025	8/19/2026	grammar/style
Death Pronouncement by an RN, ANS-30	Nursing Services - ANS	4/29/2025	4/29/2027	few APA style changes

Title	Department	Last Approved	Next Review	Summary of Changes
Discharge Planning, ANS-238	Nursing Services - ANS	7/21/2025	7/21/2026	Edits to grammar/APA formatting/expanded acronyms/current naming conventions Updated procedure E.2.e to current resources Changed from “homeless” to “unhoused” where appropriate Added hyperlink to DCP log Updated resources Reviewed at June POC; Added Procedure A.d.a. per case management leadership to reflect current practice
Discharging a Patient Without Transportation, ANS-33	Nursing Services - ANS	7/21/2025	7/21/2026	Updated to current resources and practice "Nursing" changed to "House" supervisor Reviewed at June POC
Discharging Inpatient, ANS-239	Nursing Services - ANS	7/21/2025	7/21/2026	Edits for formatting Removed old Procedure A. r/t not aligned with current practice Updated procedure B to add more detailed direction Changed Procedure G.3. to generic Reviewed at June POC
Infusion/IV Therapy Patients, ANS-1405	Nursing Services - ANS	6/5/2025	6/5/2026	Grammar and APA
Interventional Radiology Nursing Coverage, ANS-51	Nursing Services - ANS	4/29/2025	4/29/2026	added comma
Intraosseous Device (IO), ANS-1401	Nursing Services - ANS	9/9/2025	9/9/2026	No Changes Reviewed at September POC
IV Medication, Administration and Use of Infusion Pump Drug Library, ANS-54	Nursing Services - ANS	9/9/2025	9/9/2026	No changes, reviewed at September POC

Title	Department	Last Approved	Next Review	Summary of Changes
IV Therapy - Peripheral, ANS-1305	Nursing Services - ANS	9/9/2025	9/9/2026	Updated Procedure A.6. to accommodate manufacturer's recommendations for new VeinViewers - now available in some hospital locations Reviewed at September POC
IV Therapy - Tubing Change and Device Flush Grid, ANS-1304		9/9/2025	9/9/2026	No changes, reviewed at September POC
IV Therapy – Central (PICC, Port, CVAD), ANS-1303	Nursing Services - ANS	9/9/2025	9/9/2026	Added Procedure B.3.1.i to recommend hypoallergenic central line dressing trial before moving to gauze dressing in setting of Tegaderm/transparent film intolerance Reviewed at September POC
Laboratory and Nursing Ancillary Testing, ANS-263	Nursing Services - ANS	7/21/2025	7/21/2026	Updated Risk Formatting edits Edit to procedure 3.a. to reflect that not all QC activities are daily Edit to procedure 3.c. to correct typo Reviewed at June POC
Moderate (Procedural) Sedation, ANS-1301	Nursing Services - ANS	8/19/2025	8/19/2027	Added “procedural” to title and to replace “moderate” in some areas in order to accommodate differences between nursing and physician training and references Edits to policy section C and F to accommodate work ongoing towards changes to physician privileges and training and to align with current practice Updated Procedure A. to current references Other minor edits for grammar/typos/references/correcting policy title Reviewed in person or by email with ED and anesthesia medical directors, MedStaff, nursing leadership Reviewed at August POC

Title	Department	Last Approved	Next Review	Summary of Changes
Nursing Management of Pediatric Patient, ANS-298	Nursing Services - ANS	6/5/2025	6/5/2026	grammar and APA Updated procedure to match current practices, competencies, and admission practices Added procedure section directing staff to UC Davis telemedicine consult resource APA and grammar edits Discussed and reviewed at March Nursing Policy oversight committee and with at the Inpatient Pediatric Medicine meeting
Organ, Tissue, and Body Donation, ANS-283	Nursing Services - ANS	7/21/2025	7/21/2026	Minor update to procedure N.3. for clarity Reviewed at June POC
Patient Controlled Analgesia (PCA), ANS-81	Nursing Services - ANS	8/19/2025	8/19/2027	Fixed broken hyperlink in Procedure A.1 Edits to section D.1 to correct typo and for clarity Reviewed at August nursing POC
Pediatric Scoring Tools, ANS-1804	Nursing Services - ANS	6/24/2025	6/24/2026	grammar and APA
Pediatric Structure Standards, ANS-85	Nursing Services - ANS	4/29/2025	4/29/2026	grammar
Pediatric Vital Signs & Weights, ANS-304	Nursing Services - ANS	7/21/2025	7/21/2027	Updated Procedure C. to provide further direction as request by pediatrician group – reviewed at Inpatient Pediatric Medicine meeting Added hyperlinks to Dynamic Health articles = adds skills resources for the collection of pediatric weights and vitals Reviewed at June POC
Pre-Op and Post-Op Inpatient Preparation, ANS-309	Nursing Services - ANS	6/5/2025	6/5/2026	Grammar and APA.
Rapid Response Team, ANS-99	Nursing Services - ANS	2/27/2025	2/27/2026	grammar, APA style
Surgery: Calling in the Team, ANS-112	Nursing Services - ANS	2/27/2025	2/27/2027	grammar, APA style

Title	Department	Last Approved	Next Review	Summary of Changes
Use of Restraints, ANS-04	Nursing Services - ANS	6/5/2025	6/5/2026	grammar and APA
Visitors for Patient Care Units, ANS-118	Nursing Services - ANS	8/19/2025	8/19/2026	Reformatted and language edits for clarity, to improve ease of document navigation, and to align with current practice Reviewed at August POC

Title	Department	Last Approved	Next Review	Summary of Changes
Antineoplastic Administration, DCC-1	Cancer Center - DCC	8/6/2025	8/6/2026	chemo changed to Antineoplastic, Med/onc removed as IT chemo providers
Antineoplastic Authorizations, DCC-21	Cancer Center - DCC	8/6/2025	8/6/2027	update chemo to antineoplastic
Antineoplastic Drug Replacement, DCC-22	Cancer Center - DCC	8/6/2025	8/6/2027	update chemo to antineoplastic
Cancer Center Screening on Arrival, DCC-2010	Cancer Center - DCC	8/6/2025	8/6/2027	grammar correction to risk statement
Cancer Center Social Services Referrals, DCC-25	Cancer Center - DCC	8/6/2025	8/6/2027	n/a
Cancer Committee Coordinator Job Descriptions, DCC-37	Cancer Center - DCC	9/4/2025	9/4/2027	Procedure A. corrected name of Cancer Case Conference to current and minor edits to correct process changes related to conference operational changes.
Clinical Cancer Conference, DCC-35	Cancer Center - DCC	9/5/2025	9/5/2027	Name of this meeting has been changed to Multidisciplinary Cancer Case Conference for alignment with accreditation standards. Minor process edits to reflect current operations for this meeting.
Comparative DI Studies, DCC-16	Cancer Center - DCC	8/6/2025	8/6/2027	review q 2 yrs
Depression Screen and Suicide Risk Assessment, DCC-2101	Cancer Center - DCC	9/4/2025	9/4/2026	A. 1. corrected to reflect actual practice for follow-up as next business day rather than within 24 hours.
EMR Downtime, DCC-10	Cancer Center - DCC	9/4/2025	9/4/2026	type errors corrected, no content change
EPIC Scanning Assembly, DCC-19	Cancer Center - DCC	8/6/2025	8/6/2027	n/a
Genetic Counseling And Risk Assessment, DCC-2401	Cancer Center - DCC	8/6/2025	8/6/2027	no changes
Home Antineoplastic Handling, DCC-12	Cancer Center - DCC	8/6/2025	8/6/2027	changed chemo to antineoplastic
New Patient Registration, DCC-24	Cancer Center - DCC	8/6/2025	8/6/2027	no changes
Nitrous Oxide for Procedures in the Cancer Center, DCC-1903	Cancer Center - DCC	8/6/2025	8/6/2027	added ProNox shut down procedure
Nutrition Services, DCC-44	Cancer Center - DCC	8/6/2025	8/6/2027	Statement about GI cancer referrals modified to meet practice standards. Now reads "Any cancer of the gastrointestinal system with potential to impact nutritional status"
Oncology Nurse Triage, DCC-1902	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
Patient and Family Programs, DCC-68	Cancer Center - DCC	8/6/2025	8/6/2027	removed Brand names of support programs

Title	Department	Last Approved	Next Review	Summary of Changes
Patient Check-In, DCC-20	Cancer Center - DCC	8/6/2025	8/6/2027	change Review to q 2 yrs
Patient Education-Antineoplastic Teaching, DCC-14	Cancer Center - DCC	8/6/2025	8/6/2026	change chemo to antineoplastic
Psychosocial/ Distress Management, DCC-18	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
RT - Infection Control in Radiation Therapy, DCC-153	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
RT - Information Systems, DCC 151	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
RT - Job Description: Radiation Oncology Medical Director, DCC 152	Cancer Center - DCC	8/6/2025	8/6/2027	update risk statement
RT – Maximum and Minimum Intensity Projection (MIP and MINIP) on 4D CT Sim, DCC-131	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
RT - Pregnancy Tests Prior to RT Treatment, DCC-2012	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement
RT - Radiation Oncology Staffing Levels	Cancer Center - DCC	8/6/2025	8/6/2027	update risk statement
RT - SBRT Treatment, DCC-134	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT - Sending Prior Radiation Treatment Details, DCC 150	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement, fixed spelling errors
RT - TrueBeam CBCT Image Registration DCC-140	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement
RT- 3D Simulation, Planning, and Treatment Delivery, DCC-139	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- 4D CT Sim, DCC-70	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Align RT QA, Monthly, Raised Plate, and Daily QA, DCC-118	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Bladder Scanner, DCC-142	Cancer Center - DCC	8/6/2025	8/6/2027	update risk statement
RT- Block Room, DCC-74	Cancer Center - DCC	8/6/2025	8/6/2027	update risk statement
RT- Chart Check Review, DCC-75	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Cleaning and Storage of Dental Stents, DCC-130	Cancer Center - DCC	8/6/2025	8/6/2027	update risk statement
RT- Clinical Electron Setups, DCC-76	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement
RT- Creating a New Patient in AlignRT , DCC-121	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement

Title	Department	Last Approved	Next Review	Summary of Changes
RT- CT Warm-up Process, DCC-79	Cancer Center - DCC	8/6/2025	8/6/2026	no changes
RT- Daily IGRT QA on Varian TrueBeam, DCC-80	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Daily Output Checks on TrueBeam (QA 3), DCC-81	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- DIBH Simulation, Setup and Treatment with and without Bolus, DCC-128	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Dietary Consultation for Radiation Therapy Patients, DCC-117	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement
RT- Dosimetry Treatment Planning, DCC-137	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Emergency Off and Startup of Varian Truebeam, DCC-83	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- End of Day Process for Parking the for Varian TrueBeam Overnight, DCC-82	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- End of Treatment Check, DCC-84	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Field Photos, DCC-86	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- General Radiation Safety in the Radiation Therapy Department, DCC-88	Cancer Center - DCC	8/6/2025	8/6/2027	update risk statement
RT- General Treatment Guidelines for Radiation Therapists , DCC-125	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Importing Treatment Field Photos into ARIA, DCC-85	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- IMRT Simulation, Planning and Treatment Delivery, DCC-138	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Managing Patient Setup Photos in ARIA, DCC-104	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Medium Infiltration IV Contrast, DCC-91	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
RT- MedRad Injector Use for CT SIMS, DCC-92	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
RT- New Start & Boost Quality Check, DCC-93	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
RT- Orientation of Radiation Therapy Clinical Staff, DCC-116	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement

Title	Department	Last Approved	Next Review	Summary of Changes
RT- Pacemaker Clearance and Approval Form, DCC-94	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement
RT- Patient Care & Safety, DCC-95	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
RT- Patient Radiographic Imaging, DCC-97	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement
RT- Patient Tattoos, DCC-98	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement
RT- Patient, Procedure, Site, and Side Verification, DCC-119	Cancer Center - DCC	8/6/2025	8/6/2027	updated risk statement
RT- Physics Treatment Plan Check, DCC-136	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement
RT- QA On Varian TrueBeam, DCC-120	Cancer Center - DCC	8/6/2025	8/6/2026	updated risk statement
RT- Radiation Safety for Pregnant Workers, DCC-102	Cancer Center - DCC	8/6/2025	8/6/2027	update risk statement
RT- Radiation Survey Requirement, DCC-113	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Recalibration of the Linear Accelerator, DCC-112	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- SBRT and SRS Treatment Utilizing AlignRT, DCC-124	Cancer Center - DCC	8/6/2025	8/6/2026	update risk statement
RT- Service Calls to Varian, DCC-103	Cancer Center - DCC	8/6/2025	8/6/2027	grammar correction
Scheduled Inpatient Antineoplastic Therapy Admissions, DCC-6	Cancer Center - DCC	8/6/2025	8/6/2026	workflow edited for accuracy
Scope of Service Cancer Center, DCC-33	Cancer Center - DCC	8/6/2025	8/6/2027	Review q 2 yrs

The following policies are not approved in PolicyStat:

Cancer Registry-Cancer Staging, DCC-2005	Cancer Center - DCC			
Cancer Registry-Data Security, DCC-2006	Cancer Center - DCC			
Cancer Registry-Cancer Registrar, DCC-2006	Cancer Center - DCC			

**REGULAR MEETING OF THE
BOARD OF DIRECTORS
DRAFT MINUTES**

Thursday, October 23, 2025 at 4:00 p.m.
Tahoe Forest Hospital – Eskridge Conference Room
10121 Pine Avenue, Truckee, CA 96161

1. CALL TO ORDER

Meeting was called to order at 4:04 p.m.

2. ROLL CALL

Board in Attendance: Michael McGarry, Board Chair; Dr. Robert Darzynkiewicz, Vice Chair; Alyce Wong, Secretary; Mary Brown, Treasurer; Dale Chamblin, Board Member

Staff in attendance: Anna Roth, President & CEO; Crystal Felix, Chief Financial Officer; Matt Mushet, In-House Counsel; Sarah Jackson, Executive Assistant / Clerk of the Board; Karli Bunnell, Executive Director Foundation; Brian Evans, MD, Chief Medical Officer; Louis Ward, Chief Operating Officer; Ted Owens, Executive Director Governance; Forhad Islam, Director Business Intelligence;

Other: David Ruderman, General Counsel;

3. DELETIONS/CORRECTIONS TO THE POSTED AGENDA

None

4. INPUT AUDIENCE

Open Session recessed at 4:05 p.m.

5. CLOSED SESSION

5.1. Approval of Closed Session Minutes ♦

5.1.1. 09/25/2025 Regular Meeting

Discussion was held on a privileged item.

5.2. Public Employee Performance Evaluation (Government Code § 54957)

Title: President & Chief Executive Officer Discussion was held on a privileged item.

Director Brown joined the meeting at 4:15 p.m.

5.3. TIMED ITEM – 5:45PM - Hearing (Health & Safety Code § 32155) ♦

Subject Matter: Medical Staff Credentials

Discussion was held on a privileged item.

6. **DINNER BREAK**

APPROXIMATELY 6:00 P.M.

7. **OPEN SESSION – CALL TO ORDER**

Open Session reconvened at 6:01 p.m.

8. **REPORT OF ACTIONS TAKEN IN CLOSED SESSION**

General Counsel reported out from Closed Session: Closed Session Minutes Item 5.1 was approved on a 4-0-1 vote. There was no reportable action on Item 5.2. Items 5.3 Medical Staff Credentials were both approved with a vote of 5-0.

9. **DELETIONS/CORRECTIONS TO THE POSTED AGENDA**

None

10. **INPUT – AUDIENCE**

This is an opportunity for members of the public to address the Board on items which are not on the agenda. Please state your name for the record. Comments are limited to three minutes. Written comments should be submitted to the Board Clerk 24 hours prior to the meeting to allow for distribution. Under Government Code Section 54954.2 – Brown Act, the Board cannot take action on any item not on the agenda. The Board Chair may choose to acknowledge the comment or, where appropriate, briefly answer a question, refer the matter to staff, or set the item for discussion at a future meeting.

None.

11. **INPUT FROM EMPLOYEE ASSOCIATIONS**

This is an opportunity for members of the Employee Associations to address the Board on items which are not on the agenda. Please state your name for the record. Comments are limited to three minutes.

None.

12. **PRESIDENT & CEO – MONTHLY HIGHLIGHTS**

12.1. Monthly Highlights

President & CEO Anna M. Roth provided an update highlighting key developments, initiatives, and recent activities impacting the District.

Discussion was held.

13. **MEDICAL STAFF EXECUTIVE COMMITTEE** ♦

13.1. Medical Executive Committee (MEC) Meeting Consent Agenda

MEC recommends the following for approval by the Board of Directors:

New Policies

- *Labor, Trial of Labor After Cesarean, DWFC-1502*

Departments having Policies with Changes

Summary of Changes by Department

- *Medical Staff*
- *Nursing Services*
- *Emergency Department*
- *Ambulatory Surgery Unit*
- *Operating Room*
- *Sterile Process*
- *Surgical Services*

Chief of Staff, Dr. Koch provided an overview of the policy and summary of the changes.

Discussion was held.

ACTION: Motion made by Director Darzynkiewicz to approve the MEC Meeting Consent Agenda as presented, seconded by Director Wong.

AYES: Directors Brown, Chamblin, Darzynkiewicz, Wong, and McGarry

Abstention: None

NAYS: None

Absent: None

14. CONSENT CALENDAR ♦

These items are expected to be routine and non-controversial. They will be acted upon by the Board without discussion. Any Board Member, staff member or interested party may request an item to be removed from the Consent Calendar for discussion prior to voting on the Consent Calendar.

14.1. Approval of Minutes of Meetings

14.1.1. 09/25/2025 Special Meeting

14.2. Financial Reports

14.2.1. Financial Report – September 2025

14.3. Executive Reports

14.3.1. Executive Board Report – October 2025

14.4. Board Policy Review

14.4.1. TFHD Professional Courtesy Immunization Policy, ABD-24

14.4.2. Display of the United States Flag, AGOV-2501

14.4.3. Administration Policy & Procedure Manual – Table of Contents

Discussion was held.

ACTION: Motion made by Director Brown to approve the Consent Calendar as presented, seconded by Director Chamblin.

AYES: Directors Brown, Chamblin, Darzynkiewicz, Wong, and McGarry

Abstention: None

NAYS: None

Absent: None

15. ITEMS FOR BOARD DISCUSSION

15.1. Certified Quality Breast Center of Excellence Award Presentation

The Board of Directors received a presentation about becoming a Certified Quality Breast Center of Excellence and presented an award to the staff.

Director of Imaging, Sadie Voigtlander presented on the Certified Quality Breast Center of Excellence qualifications and award.

Medical Director of Mammography, Dr. Schlund spoke about the certification and the Briner Imaging team.

Discussion was held. The award was presented by the President & CEO to the Diagnostic Imaging Team that was present.

15.2. Proclamation Acknowledging October as Breast Cancer Awareness Month

The Chair of the Board will read into the record a proclamation acknowledging and celebrating the month of October as Breast Cancer Awareness Month throughout the Tahoe Forest Hospital District.

Chair McGarry read into record the proclamation and presented it to the Diagnostic Imaging staff present.

~5-minute recess for award photos

16. DISCUSSION OF CONSENT CALENDAR ITEMS PULLED, IF NECESSARY

None

17. BOARD COMMITTEE REPORTS

Chair McGarry reported on Governance Committee Meeting.

Director Brown reported on Finance Committee Meeting.

Director Darzynkiewicz provided an update on the work of the Community Engagement Committee.

18. BOARD MEMBERS' REPORTS/CLOSING REMARKS

Chair McGarry provided closing comments.

19. CLOSED SESSION CONTINUED

20. OPEN SESSION

21. REPORT OF ACTIONS TAKEN IN CLOSED SESSION, IF NECESSARY

22. ADJOURN

Meeting adjourned at 7:15 p.m.



**Joint Town Council and
Tahoe Forest Hospital District
DRAFT Meeting Minutes**

Tuesday, October 28, 2025 at 5:30 p.m.

Town Hall – Administrative Center
10183 Truckee Airport Road, Truckee, CA

Telephonic Locations:
222 West Merchandise Mart Plaza, Suite 228, Chicago, IL 60654
13810 Donner Pass Road, Truckee, CA 96161

1. CALL TO ORDER

Meeting was called to order at 5:31 p.m.

2. ROLL CALL

Town of Truckee Council Members: Lindsay Romack, Courtney Henderson, Dave Polivy, Vice Mayor Anna Klovstad, and Mayor Jan Zabriskie.

Absent:

Staff Present: Dan Wilkins, Transitional Public Works Director; Andy Morris, Town Attorney; Sarah Ring, Deputy Town Clerk; Kelly Carpenter, Town Clerk; Denyelle Nishimori, Community Development Director; Logan McDonald, IT Systems Analyst

Tahoe Forest Hospital District Directors: Mary Brown, Dale Chamblin, Alyce Wong, and Chair Michael McGarry.

Absent: Vice Chair Dr. Robert Darzynkiewicz

Staff in attendance: Anna Roth, President & CEO; Louis Ward, Chief Operating Officer; Ted Owens, Executive Director Governance; Crystal Felix, Chief Financial Officer; Dylan Crosby, Vice President Facilities & Construction; Jake Dorst, Chief Information & Innovation Officer; Kim McCarl, Administrative Services Officer; Mackenzie Anderson, General Counsel; Sarah Jackson, Executive Assistant / Clerk of the Board;

3. PLEDGE OF ALLEGIANCE:

Recited in unison.

Joint Town Council and Tahoe Forest Hospital District

October 28, 2025 **DRAFT** MINUTES – Continued

Mayor Zabriskie introduced the meeting and noted that that this was a historic first joint meeting of the Town of Truckee and Tahoe Forest Hospital District. The order of business was then explained.

4. **PUBLIC COMMENT**

This is an opportunity for members of the public to address the Board on items which are not on the agenda. Please state your name for the record. Comments are limited to three minutes. Written comments should be submitted to the Board Clerk 24 hours prior to the meeting to allow for distribution. Under Government Code Section 54954.2 – Brown Act, the Board cannot take action on any item not on the agenda. The Board Chair may choose to acknowledge the comment or, where appropriate, briefly answer a question, refer the matter to staff, or set the item for discussion at a future meeting.

None.

5. **JOINT MEETING**

5.1. **Tahoe Truckee Homeless Action Coalition Recommendations for Proposed One Year Navigation Center Pilot (Pilot), Shelter Beds, Interim Beds, Day Services and Funding Source.**

Recommendation: For the Town Council and Tahoe Forest Hospital District Board:

Truckee Town Council:

- A. Approve the TTHAC-identified preferred location at 12315 Deerfield Drive, Truckee for a one-year pilot Navigation Center with interim beds and shelter beds.
- B. Accept TTHAC's recommendation that Nevada County exercise superior jurisdiction pursuant to Government Code Sections 53090-53091. Town Council recognizes that no Town action is required for Nevada County to take such action.
- C. Adopt Resolution 2025-67 waiving the statutory 60-day notification period related to Government Code Section 25351 (B) and (D).
- D. Authorize the Town Manager to execute a contract with Nevada County, or a trusted community partner, in an amount not to exceed \$360,000 in one-time funds for a one-year pilot Navigation Center (Model B) providing up to 6 interim beds (year-round) and up to 10 drop-in shelter beds (24/7, year-round) and day services at 12315 Deerfield Drive.
- E. Authorize budget adjustment up to \$360,000 from one-time federal funds remaining from American Rescue Plan Act (ARPA) to fund one-year pilot program.
- F. Authorize Town staff to expedite tenant improvement permit processing if necessary to facilitate a January 2026 target opening.
- G. Provide direction and approve the proposed 120 Day Navigation Center pilot community engagement and communications plan.
- H. Provide direction to TTHAC to evaluate the success of the pilot after six months to determine if the pilot navigation center is a successful service model.
- I. Provide direction regarding a call to action for TTHAC to raise additional funds to support the pilot program and prioritize developing a long-term sustainable funding source to support the continuation of the pilot navigation center, should it be extended after the pilot period based on success of the pilot.

Joint Town Council and Tahoe Forest Hospital District

October 28, 2025 **DRAFT** MINUTES – Continued

Tahoe Forest Hospital District:

A. Authorize the President & CEO to execute a contract with Nevada County, or a trusted community partner, not to exceed \$360,000 to support a one-year pilot Navigation Center to facilitate interim housing for up to 6 individuals (year-round) and up to 10 shelter beds (24/7, year-round) at 12315 Deerfield Drive, Truckee.

Seana Doherty of Tahoe Truckee Homeless Advisory Coalition (TTHAC) reviewed the TTHAC presentation, submitted memo recommending “Plan B” for selection, and the 2025 TTHAC and Community summary input and recommendation.

Danny Renfrow, Town of Truckee Chief of Police, reviewed the steps the Town of Truckee would need to take in order move forward with the Deerfield location including, Planning Commission work, Nevada County superior jurisdiction, approval of a Resolution, engage in tenant improvement work, and begin exploring subsequent funding if the pilot program is deemed successful.

Travis Sandefur representing Volunteers of America (VOA), reviewed the VOA presentation and program. Their services were and operations of shelters under their management was reviewed.

Ted Owens, Executive Director of Governance of Tahoe Forest Hospital District, reviewed the impacts on Tahoe Forest Hospital when a shelter is not available for unhoused individuals.

Hardy Bullock, Nevada County Supervisor District 5, reviewed collaborative solutions to homelessness in the Tahoe-Truckee area.

Danny Renfrow, Chief of Police, reviewed the recommendations Town Council: 5.1.A - 5.1.I.

Ted Owens, Executive Director of Governance of TTFHD reviewed the TFHD item for authorization: 5.1.A.

Town Council and TFHD Directors joint discussion was held.

7:22 pm Meeting was recessed for a 10-minute break due to technical difficulties.

7:35 pm Meeting was called to order.

Mayor Zabriskie opened the item for public comment at 7:36 p.m.

Written Comment was received from:

- Chelsea Johnson, Johnathan Levin, JD Hoss, Merri Broglio, Suzanne Lippuner, Michael Livak, Anne Rarick, Barney Dewey, Susi Lippuner, Mike Livak, United for Action Community Coalition, Swenja Ziegler, Noreen & Stewart Irving; Nancy Wallis, Kaela Frank, Kaley Arboleda, Penny Morris, Patricia Terrell, Alison, Bermant, Martina Koldewey, Ben Stewart, Caroline Nakajima, Ibrahim Gokcen, Jim Mettler, Julie Arsenault, Peter James, Ben Stewart, Martina Koldewey, Julie Arsenault.

Joint Town Council and Tahoe Forest Hospital District

October 28, 2025 **DRAFT** MINUTES – Continued

Verbal Comment was received from:

- Lisa Swarthout, Nevada County Supervisor District 3; Allison Schwedner, Placer County Health and Human Services; Julie Arsenault, Cold Stream resident; Martina Koldewey Cold Stream resident; Kathy Foley, Truckee Resident; Reverend Claire Novak, TTHAC Member; Chris Tarot, Cold Stream resident; JD; Paul Bancroft, Executive Director Sierra Community House; Dr. Aaron Gladman, TFH Emergency Dept Medical Director; Katie Lamb, TFH Emergency Dept. Manager; Trent Foust, TFH Director of Nursing; Ruth Cross, local resident; Robin Terrell, Cold Stream homeowner;

Mayor Zabriskie closed public comment at 8:15 p.m.

Mayor Zabriskie asked for follow-up questions from Council and the District Board.

- No further questions from Council Member Polivy or Director Brown.
- Council Member Henderson asked Chief Renfrow of the current number of local unhoused population in the community. Chief Renfrow replied that it varies by season but averages 8-10.
- Council Member Zabriskie asked about Neighborhood Meetings and Community Groups.
- No further questions from Director Wong, Council Member Romak, Vice Mayor Klovstad, or Chair McGarry.

Town Council deliberation was held:

- Council Member Polivy offered comments in favor. Discussion was held about expediting this permit possibly harming other permits. Amendments were made to section F. Recommends approval of Town Council: 5.1.A - 5.1.I. with amended section F.
- Council Member Henderson offered comments in favor. Discussion was held about the residents of the Cold Stream neighborhood. Recommends approval of Town Council: 5.1.A - 5.1.I. with an amended section E.
- Mayor Zabriskie offered comments in favor. Discussion was held about monthly meetings with the VOA and TTHAC and potentially with the neighbors and HOA. Recommends approval of Town Council: 5.1.A - 5.1.I. with an amended section E.
- Council Member Romack offered comments in favor. Discussion was held regarding future funding. She recommends approval of Town Council: 5.1.A - 5.1.I. with an amended section E.
- Vice Mayor Klovstad offered comments in favor. Recommends approval of Town Council: 5.1.A - 5.1.I. without the amendment to section E. Discussion was held regarding why she does not feel it is necessary, but will not hold up.

ACTION: The Truckee Town Council Recommendation as discussed in sections 5.1.A - 5.1.I. with an amended section E. was moved by Council Member Henderson, seconded by Council Member Polivy, and adopted with the following roll-call vote:

Joint Town Council and Tahoe Forest Hospital District

October 28, 2025 **DRAFT** MINUTES – Continued

AYES: Council Member Romack, Council Member Henderson, Council Member Polivy
Vice Mayor Klovstad (zoom), Mayor Zabriskie.

Abstention: None

NAYS: None

Absent: None

Tahoe Forest Hospital District deliberation was held:

- Director Brown offered comments in favor. She noted no reservations. Operationally there are some questions that will need to be addressed, but about need, urgency and our commitment there is no hesitancy.
- Director Chamblin offered comments in favor. He noted the moral imperative of addressing this issue.
- Chair McGarry offered comments in favor. He noted that the direct benefit to the Health System will be positive but also noted concerns about costs and sustainability past the pilot program.
- Director Wong offered comments in favor. She noted no reservations and commended the dedication of many who had worked tirelessly to bring this project to fruition.
- Director Wong deferred action until the President and CEO was offered the opportunity to provide commentary.
- President & CEO offered comments on the dedication, compassion, thoughtfulness of the deliberation and consideration given, both to the topic, the residents of the community, the community this project will serve, the staff and volunteers that worked on the project and the electeds that deliberated and voted on the project. She is proud to be a member of this community.

ACTION: The Tahoe Forest Hospital District Recommendation was moved by Director Brown, seconded by Director Chamblin, and authorized with the following roll-call vote:

AYES: Director Brown, Director Chamblin, Director Wong, Chair McGarry (zoom).

Abstention: Darzynkiewicz

NAYS: None

Absent: None

6. **ADJOURN**

Meeting adjourned at 8:55 p.m.



AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: 14.2 Financial Reports 14.2.1 Financial Report – October 2025
DEPARTMENT: Finance	TYPE OF AGENDA ITEM: ☐ Action ☒ Consent ☐ Discussion
RESPONSIBLE PARTY: Crystal Felix, Chief Financial Officer	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☐ Resolution ☒ Other
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☐ No ☒ N/A
BACKGROUND: Within the Bylaws of the Board of Directors of Tahoe Forest Hospital District, the Board has financial responsibilities outlined in Article II, Section 2, Item E. Item E.4 states, "Receives and reviews periodic financial reports. Considers comments and recommendations of its Finance Committee and management staff." Consent Agenda Item 14.2.1 Financial Report – October 2025 is being provided to the Board of Directors to assist them in fulfilling their financial responsibilities.	
SUMMARY/OBJECTIVES: To provide the Board information about the District's monthly financial status in a meaningful format to assist them in fulfilling their financial responsibilities as Board members.	
SUGGESTED DISCUSSION POINTS: Opportunity to pull the Financial Report – October 2025 from Consent agenda to allow further discussion, clarification, or commentary under Board Agenda Item 16 Discussion of Consent Calendar Items Pulled, If Necessary.	
SUGGESTED MOTION/ALTERNATIVES: Motion to accept the Financial Report – October 2025 as part of the Consent agenda. Alternative: If pulled from Consent agenda, provide discussion under Item 16 on the Board agenda. After discussion, request a motion to approve the Financial Report – October 2025 as presented.	
LIST OF ATTACHMENTS: Financial Report – October 2025	

**TAHOE FOREST HOSPITAL DISTRICT
OCTOBER 2025 FINANCIAL REPORT
INDEX**

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4	STATEMENT OF NET POSITION
5	NOTES TO STATEMENT OF NET POSITION
6	CASH INVESTMENT
7	TFHD STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
8 - 9	TFHD NOTES TO STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
10	IVCH STATEMENT OF REVENUES AND EXPENSES
11 - 12	IVCH NOTES TO STATEMENT OF REVENUES AND EXPENSES
13	STATEMENT OF CASH FLOWS

Board of Directors
Of Tahoe Forest Hospital District
OCTOBER 2025 FINANCIAL NARRATIVE PRE-AUDIT

The following is the financial narrative analyzing financial and statistical trends for the four months ended October 31, 2025.

Activity Statistics

- ❑ TFH acute patient days were 428 for the current month compared to budget of 346. This equates to an average daily census of 13.8 compared to budget of 11.2.
- ❑ TFH Outpatient volumes were above budget in the following departments by at least 5%: Hospice visits, Surgery cases, Laboratory tests, Mammography, Medical Oncology procedures, Ultrasound, Cat Scan, PET CT, Respiratory Therapy, Gastroenterology cases, Tahoe City Physical Therapy, and Outpatient Physical and Speech Therapies.
- ❑ TFH Outpatient volumes were below budget in the following departments by at least 5%: Emergency Departments visits, Home Health visits, Lab Send Out tests, Diagnostic Imaging, Radiation Oncology procedures, Nuclear Medicine, and Outpatient Physical Therapy Aquatic and Occupational Therapy.

Financial Indicators

- ❑ Net Patient Revenue as a percentage of Gross Patient Revenue was 44.7% in the current month compared to budget of 45.4% and to last month's 49.0%. Year-to-Date Net Patient Revenue as a percentage of Gross Patient Revenue was 46.3% compared to budget of 45.6% and prior year's 46.1%.
- ❑ EBIDA was \$4,570,685 (6.7%) for the current month compared to budget of \$3,433,072 (5.2%), or \$1,137,613 (1.5%) above budget. Year-to-date EBIDA was \$17,490,064 (6.6%) compared to budget of \$10,598,353 (4.1%), or \$6,891,711 (2.4%) above budget.
- ❑ Net Income was \$4,490,508 for the current month compared to budget of \$2,878,116 or \$1,612,392 above budget. Year-to-date Net Income was \$16,498,675 compared to budget of \$8,469,759 or \$8,028,916 above budget.
- ❑ Cash Collections for the current month were \$29,638,881 which is 94% of targeted Net Patient Revenue.
- ❑ EPIC Gross Accounts Receivables were \$125,497,229 at the end of October compared to \$122,415,002 at the end of September.

Balance Sheet

- ❑ Working Capital is at 50.9 days (policy is 30 days). Days Cash on Hand (S&P calculation) is 231.6 days. Working Capital cash decreased a net \$1,208,000. Accounts Payable decreased \$71,000, Accrued Payroll & Related Costs decreased \$879,000, and the District received \$987,000 from the Hospital Directed Payment programs. Cash Collections were below target by 9%.
- ❑ Net Patient Accounts Receivable decreased a net \$14,000. Cash collections were 94% of target. EPIC Days in A/R were 57.4 compared to 56.6 at the close of September.
- ❑ Estimated Settlements, Medi-Cal & Medicare increased a net \$827,000. The District recorded its monthly estimated receivables due from the Medi-Cal Rate Range, Hospital Quality Assurance Fee, and Medi-Cal QIP programs and received \$987,000 for participation in the CY 2023 Hospital Directed Payment program.
- ❑ Unrealized Gain/(Loss) Cash Investment Fund increased \$411,000 after recording the unrealized gains in its funds held with Chandler Investments for the month of October.
- ❑ GO Bond Tax Revenue Fund increased \$60,000 after recording Property Tax Revenues received from Placer County.
- ❑ Investment in TSC, LLC decreased \$9,000 after recording the estimated loss for October and truing up the losses for August and September.
- ❑ To comply with GASB No. 96, the District recorded Amortization Expense for October, decreasing its Right-To-Use Subscription asset \$369,000.
- ❑ Accounts Payable decreased \$71,000 due to the timing of the final check run in October.
- ❑ Accrued Payroll & Related Costs decreased a net \$879,000. There were five additional accrued payroll days in October and the District remitted funds of \$2,973,000 to its Fidelity MPP Plan.
- ❑ To comply with GASB No. 96, the District recorded a decrease in its Right-To-Use Subscription Liability for October, decreasing the liability \$351,000.

Operating Revenue

- ❑ Current month's Total Gross Revenue was \$68,319,736 compared to budget of \$65,612,154 or \$2,707,582 above budget.
- ❑ Current month's Gross Inpatient Revenue was \$7,336,422 compared to budget of \$7,580,440 or \$244,018 below budget.
- ❑ Current month's Gross Outpatient Revenue was \$60,983,314 compared to budget of \$58,031,714 or \$2,951,600 above budget.
- ❑ Current month's Gross Revenue Mix was 43.36% Medicare, 17.79% Medi-Cal, 1.62% Other, and 37.23% Commercial Insurance compared to budget of 39.95% Medicare, 16.32% Medi-Cal, 1.12% Other, and 42.61% Commercial Insurance. Last month's mix was 43.54% Medicare, 17.11% Medi-Cal, 1.00% Other, and 38.35% Commercial Insurance. Year-to-Date Gross Revenue Mix was 43.91% Medicare, 16.76% Medi-Cal, 1.35% Other, and 37.98% Commercial Insurance compared to budget of 39.31% Medicare, 16.57% Med-Cal, 1.21% Other, and 42.91% Commercial.
- ❑ Current month's Deductions from Revenue were \$37,753,937 compared to budget of \$35,804,084 or \$1,949,853 above budget. Variance is attributed to the following reasons: 1) Payor mix varied from budget with 3.41% increase in Medicare, a 1.46% increase to Medi-Cal, a .51% increase in Other, and Commercial Insurance was below budget 5.38%, 2) Revenues were above budget 4.10%, and 3) A/R over 120 Days increased 6.16% from September.

DESCRIPTION	October 2025 Actual	October 2025 Budget	Variance	BRIEF COMMENTS
Salaries & Wages	12,373,449	12,156,460	(216,989)	We saw an increase in Technical, RN, and PA/NP wages.
Employee Benefits	3,623,738	3,521,362	(102,376)	We saw increased use of Paid Leave in October, creating a negative variance in Employee Benefits
Benefits – Workers Compensation	144,704	90,315	(54,389)	The District has a self-insured plan and expense is based on actual claims paid.
Benefits – Medical Insurance	2,828,089	3,011,858	183,769	
Medical Professional Fees	570,362	626,008	55,646	Anesthesia and Radiology Physician fees were below budget, creating a positive variance in Medical Professional Fees.
Other Professional Fees	374,307	438,161	63,854	Outsourced legal fees for Human Resources, Graphic Design consulting fees for Marketing, and Strategic Planning consulting services for Administration were below budget, creating a positive variance in Other Professional Fees.
Supplies	5,234,957	5,451,437	216,480	Drugs Sold to Patients and Oncology Drugs Sold to Patients revenues were below budget, creating a positive variance in Supplies.
Purchased Services	2,117,962	2,177,112	59,150	Outgoing referral services for Central Scheduling, Community Health Index support services, and Credit Card processing fees were below budget, creating a positive variance in Purchased Services.
Other Expenses	840,965	943,820	102,855	We saw positive variances in Utilities, Physician Recruitment expenses, and Community Engagement campaigns, creating a positive variance in Other Expenses.
Total Expenses	28,108,531	28,416,533	308,002	

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF NET POSITION
OCTOBER 2025 PRE-AUDIT

	Oct-25	Sep-25	Oct-24	
ASSETS				
CURRENT ASSETS				
* CASH	\$ 47,422,221	\$ 48,630,439	\$ 75,323,799	1
PATIENT ACCOUNTS RECEIVABLE - NET	54,501,322	54,515,631	47,553,811	2
OTHER RECEIVABLES	11,926,275	11,784,784	10,582,186	
GO BOND RECEIVABLES	1,812,004	1,403,103	1,769,601	
ASSETS LIMITED OR RESTRICTED	15,392,913	15,009,868	10,310,482	
INVENTORIES	7,338,121	7,334,341	5,570,586	
PREPAID EXPENSES & DEPOSITS	4,816,673	5,061,182	4,255,022	
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	33,670,178	32,843,151	23,295,217	3
TOTAL CURRENT ASSETS	176,879,706	176,582,500	178,660,704	
NON CURRENT ASSETS				
ASSETS LIMITED OR RESTRICTED:				
* CASH RESERVE FUND	74,318,485	74,318,485	10,799,062	1
* CASH INVESTMENT FUND	93,885,701	93,927,825	106,516,496	1
UNREALIZED GAIN/(LOSS) CASH INVESTMENT FUND	8,143,629	7,732,365	2,889,788	4
MUNICIPAL LEASE 2025	4,593,879	4,593,879	-	
TOTAL BOND TRUSTEE 2017	23,439	23,361	22,498	
TOTAL BOND TRUSTEE 2015	628,892	517,211	579,734	
GO BOND TAX REVENUE FUND	1,338,953	1,279,329	1,358,906	5
DIAGNOSTIC IMAGING FUND	3,700	3,700	3,616	
DONOR RESTRICTED FUND	1,202,651	1,202,650	1,187,426	
WORKERS COMPENSATION FUND	(16,165)	490	52,392	
TOTAL	184,123,164	183,599,295	123,409,917	
LESS CURRENT PORTION	(15,392,913)	(15,009,868)	(10,310,482)	
TOTAL ASSETS LIMITED OR RESTRICTED - NET	168,730,251	168,589,427	113,099,435	
NONCURRENT ASSETS AND INVESTMENTS:				
INVESTMENT IN TSC, LLC	(5,874,885)	(5,865,962)	(4,202,358)	6
PROPERTY HELD FOR FUTURE EXPANSION	1,716,972	1,716,972	1,716,972	
PROPERTY & EQUIPMENT NET	204,110,027	200,804,966	195,556,066	
GO BOND CIP, PROPERTY & EQUIPMENT NET	1,889,548	1,872,828	1,910,162	
TOTAL ASSETS	547,451,620	543,700,731	486,740,981	
DEFERRED OUTFLOW OF RESOURCES:				
DEFERRED LOSS ON DEFEASANCE	181,013	184,246	219,802	
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVE	221,741	221,741	154,402	
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	3,897,074	3,920,778	4,181,530	
GO BOND DEFERRED FINANCING COSTS	379,744	382,065	407,595	
DEFERRED FINANCING COSTS	95,705	96,746	108,189	
INTANGIBLE LEASE ASSET NET OF ACCUM AMORTIZATION	13,941,546	14,130,169	11,232,503	
RIGHT-TO-USE SUBSCRIPTION ASSET NET OF ACCUM AMORTIZATION	22,727,316	23,095,924	25,842,208	7
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 41,444,140	\$ 42,031,669	\$ 42,146,229	
LIABILITIES				
CURRENT LIABILITIES				
ACCOUNTS PAYABLE	13,523,106	13,593,621	\$ 11,153,457	8
ACCRUED PAYROLL & RELATED COSTS	39,324,710	40,203,281	34,778,807	9
INTEREST PAYABLE	243,079	188,186	258,866	
INTEREST PAYABLE GO BOND	720,233	480,155	754,358	
SUBSCRIPTION LIABILITY	24,683,311	25,034,228	27,517,494	10
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	3,647,687	3,647,687	3,943,731	
HEALTH INSURANCE PLAN	4,128,800	4,128,800	2,939,536	
WORKERS COMPENSATION PLAN	2,315,069	2,315,069	2,297,841	
COMPREHENSIVE LIABILITY INSURANCE PLAN	2,876,447	2,876,447	2,771,063	
CURRENT MATURITIES OF GO BOND DEBT	2,730,000	2,730,000	2,440,000	
CURRENT MATURITIES OF OTHER LONG TERM DEBT	5,139,974	5,139,974	4,126,098	
TOTAL CURRENT LIABILITIES	99,332,416	100,337,447	92,981,251	
NONCURRENT LIABILITIES				
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	31,191,587	31,495,749	26,073,554	
GO BOND DEBT NET OF CURRENT MATURITIES	84,551,520	84,569,475	87,786,987	
DERIVATIVE INSTRUMENT LIABILITY	221,741	221,741	154,402	
TOTAL LIABILITIES	215,297,264	216,624,412	206,996,194	
NET ASSETS				
NET INVESTMENT IN CAPITAL ASSETS	372,395,845	367,905,338	320,703,589	
RESTRICTED	1,202,651	1,202,650	1,187,426	
TOTAL NET POSITION	\$ 373,598,496	\$ 369,107,988	\$ 321,891,016	

* Amounts included for Days Cash on Hand calculation

TAHOE FOREST HOSPITAL DISTRICT
NOTES TO STATEMENT OF NET POSITION
OCTOBER 2025 PRE-AUDIT

1. Working Capital is at 50.9 days (policy is 30 days). Days Cash on Hand (S&P calculation) is 231.6 days. Working Capital cash decreased a net \$1,208,000. Accounts Payable decreased \$71,000 (See Note 8), Accrued Payroll & Related Costs decreased \$879,000 (See Note 9) and the District received \$987,000 (See Note 3) from the Hospital Directed Payment programs. Cash Collections were below target by 6% (See Note 2).
2. Net Patient Accounts Receivable decreased a net \$14,000. Cash collections were 94% of target. EPIC Days in A/R were 57.4 compared to 56.6 at the close of September.
3. Estimated Settlements, Medi-Cal & Medicare increased a net \$827,000. The District recorded its monthly estimated receivables due from the Medi-Cal Rate Range, Hospital Quality Assurance Fee, and Medi-Cal QIP programs and received \$987,000 for participation in the CY23 Hospital Directed Payment program.
4. Unrealized Gain/(Loss) Cash Investment Fund increased \$411,000 after recording the unrealized gains in its funds held with Chandler Investments for the month of October.
5. GO Bond Tax Revenue Fund increased \$60,000 after recording Property Tax Revenues received from Placer County.
6. Investment in TSC, LLC decreased \$9,000 after recording the estimated loss for October and trueing up the losses for August and September.
7. To comply with GASB No. 96, the District recorded Amortization Expense for October, decreasing its Right-To-Use Subscription asset \$369,000.
8. Accounts Payable decreased \$71,000 due to the timing of the final check run in October.
9. Accrued Payroll & Related Costs decreased a net \$879,000. There were five additional accrued payroll days in October and the District remitted funds of \$2,973,000 to its Fidelity MPP Plan.
10. To comply with GASB No. 96, the District recorded a decrease in its Right-To-Use Subscription Liability for October, decreasing the liability \$351,000.

**Tahoe Forest Hospital District
Cash Investment
October 31, 2025**

WORKING CAPITAL

US Bank	\$ 45,988,474	3.70%	
US Bank/Incline Village Thrift Store	62,767		
US Bank/Truckee Thrift Store	321,103		
US Bank/Payroll Clearing	-		
Umpqua Bank	<u>1,049,877</u>	1.81%	
Total			\$ 47,422,221

BOARD DESIGNATED FUNDS

US Bank Savings	\$ -		
Chandler Cash Portfolio Fund	916,953	3.79%	
Chandler Investment Fund	<u>92,968,748</u>	VAR	
Total			\$ 93,885,701

Building Fund	\$ -		
Cash Reserve Fund	<u>74,318,485</u>	4.13%	
Local Agency Investment Fund			\$ 74,318,485

Municipal Lease 2018			\$ 4,593,879
Bonds Cash 2017			\$ 23,439
Bonds Cash 2015			\$ 628,892
GO Bonds Cash 2008			\$ 1,338,953

DX Imaging Education	\$ 3,700		
Workers Comp Fund - B of A	(16,165)		

Insurance

Health Insurance LAIF	-		
Comprehensive Liability Insurance LAIF	<u>-</u>		
Total			<u>\$ (12,465)</u>

TOTAL FUNDS			\$ 222,199,104
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RESTRICTED FUNDS

Gift Fund			
US Bank Money Market	\$ 8,387	0.09%	
Foundation Restricted Donations	27,309		
Local Agency Investment Fund	<u>1,166,955</u>	4.13%	
TOTAL RESTRICTED FUNDS			<u>\$ 1,202,651</u>

TOTAL ALL FUNDS			<u><u>\$ 223,401,755</u></u>
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TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
OCTOBER 2025 PRE-AUDIT

CURRENT MONTH				YEAR TO DATE				PRIOR YTD OCT 2024	
ACTUAL	BUDGET	VAR\$	VAR%		ACTUAL	BUDGET	VAR\$	VAR%	
OPERATING REVENUE									
\$ 68,319,736	\$ 65,612,154	\$ 2,707,582	4.1%	Total Gross Revenue	\$ 265,546,600	\$ 255,878,833	\$ 9,667,767	3.8%	1
				Gross Revenues - Inpatient					
\$ 3,894,596	\$ 3,275,861	\$ 618,735	18.9%	Daily Hospital Service	\$ 15,002,772	\$ 13,583,367	\$ 1,419,405	10.4%	
3,441,826	4,304,579	(862,753)	-20.0%	Ancillary Service - Inpatient	18,052,217	17,802,004	250,213	1.4%	
7,336,422	7,580,440	(244,018)	-3.2%	Total Gross Revenue - Inpatient	33,054,988	31,385,371	1,669,617	5.3%	1
60,983,314	58,031,714	2,951,600	5.1%	Gross Revenue - Outpatient	232,491,612	224,493,462	7,998,150	3.6%	
60,983,314	58,031,714	2,951,600	5.1%	Total Gross Revenue - Outpatient	232,491,612	224,493,462	7,998,150	3.6%	1
				Deductions from Revenue:					
36,672,934	33,486,684	(3,186,250)	-9.5%	Contractual Allowances	139,123,705	130,184,385	(8,939,320)	-6.9%	2
429,406	1,312,243	882,837	67.3%	Charity Care	1,271,003	5,117,577	3,846,574	75.2%	2
651,596	1,005,157	353,561	35.2%	Bad Debt	2,286,372	3,923,081	1,636,709	41.7%	2
-	-	-	0.0%	Prior Period Settlements	-	-	-	0.0%	2
37,753,937	35,804,084	(1,949,853)	-5.4%	Total Deductions from Revenue	142,681,080	139,225,043	(3,456,037)	-2.5%	
72,201	123,316	51,115	41.5%	Property Tax Revenue- Wellness Neighborhood	366,139	502,621	136,482	27.2%	
2,041,216	1,918,219	122,997	6.4%	Other Operating Revenue	7,923,549	7,737,439	186,110	2.4%	3
32,679,216	31,849,605	829,611	2.6%	TOTAL OPERATING REVENUE	131,155,209	124,893,850	6,261,359	5.0%	
				OPERATING EXPENSES					
12,373,449	12,156,460	(216,989)	-1.8%	Salaries and Wages	48,946,928	48,573,480	(373,448)	-0.8%	4
3,623,738	3,521,362	(102,376)	-2.9%	Benefits	15,512,304	14,640,629	(871,675)	-6.0%	4
144,704	90,315	(54,389)	-60.2%	Benefits Workers Compensation	664,269	361,260	(303,009)	-83.9%	4
2,828,089	3,011,858	183,769	6.1%	Benefits Medical Insurance	12,343,665	12,047,432	(296,233)	-2.5%	4
570,362	626,008	55,646	8.9%	Medical Professional Fees	2,341,349	2,503,902	162,553	6.5%	5
374,307	438,161	63,854	14.6%	Other Professional Fees	1,329,706	1,817,744	488,038	26.8%	5
5,234,957	5,451,437	216,480	4.0%	Supplies	20,068,673	20,977,883	909,210	4.3%	6
2,117,962	2,177,112	59,150	2.7%	Purchased Services	8,236,230	8,865,980	629,750	7.1%	7
840,965	943,820	102,855	10.9%	Other	4,222,021	4,507,187	285,166	6.3%	8
28,108,531	28,416,533	308,002	1.1%	TOTAL OPERATING EXPENSE	113,665,145	114,295,497	630,352	0.6%	
4,570,685	3,433,072	1,137,613	33.1%	NET OPERATING REVENUE (EXPENSE) EBIDA	17,490,064	10,598,353	6,891,711	65.0%	
				NON-OPERATING REVENUE/(EXPENSE)					
860,336	809,222	51,114	6.3%	District and County Taxes	3,364,013	3,227,531	136,482	4.2%	9
468,526	468,525	1	0.0%	District and County Taxes - GO Bond	1,874,102	1,874,102	-	0.0%	
479,781	349,559	130,222	37.3%	Interest Income	1,704,078	1,522,082	181,996	12.0%	10
198,394	120,109	78,285	65.2%	Donations	538,907	479,865	59,042	12.3%	11
(8,923)	(151,882)	142,959	94.1%	Gain/(Loss) on Joint Investment	(464,570)	(607,529)	142,959	23.5%	12
341,246	300,000	41,246	-13.7%	Gain/(Loss) on Market Investments	1,660,347	1,200,000	460,347	-38.4%	13
20,732	-	20,732	0.0%	Gain/(Loss) on Disposal of Assets	20,732	-	20,732	0.0%	14
-	-	-	0.0%	Gain/(Loss) on Sale of Equipment	-	-	-	0.0%	15
-	-	-	100.0%	Gain/(Loss) on Split Dollar Cash Accumulation Values	-	-	-	100.0%	15
(1,980,904)	(1,995,743)	14,839	0.7%	Depreciation	(7,838,019)	(7,982,972)	144,953	1.8%	16
(211,218)	(206,598)	(4,620)	-2.2%	Interest Expense	(847,013)	(837,706)	(9,307)	-1.1%	17
(248,148)	(248,148)	0	0.0%	Interest Expense-GO Bond	(1,003,965)	(1,003,967)	2	0.0%	
(80,177)	(554,956)	474,779	85.6%	TOTAL NON-OPERATING REVENUE/(EXPENSE)	(991,389)	(2,128,594)	1,137,205	53.4%	
\$ 4,490,508	\$ 2,878,116	\$ 1,612,392	56.0%	INCREASE (DECREASE) IN NET POSITION	\$ 16,498,675	\$ 8,469,759	\$ 8,028,916	94.8%	
NET POSITION - BEGINNING OF YEAR					357,099,821				
NET POSITION - AS OF OCTOBER 31, 2025					\$ 373,598,496				
6.7%	5.2%	1.5%		RETURN ON GROSS REVENUE EBIDA	6.6%	4.1%	2.4%		6.5%

TAHOE FOREST HOSPITAL DISTRICT
NOTES TO STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
OCTOBER 2025 PRE-AUDIT

		Variance from Budget	
		Fav / <Unfav>	
		OCT 2025	YTD 2026
1) Gross Revenues			
Acute Patient Days were above budget 23.7% or 82 days. Swing Bed days were above budget 150.0% or 3 days. Skilled Nursing days were below budget 11.6% or 118 days.	Gross Revenue -- Inpatient	\$ (244,018)	\$ 1,669,617
	Gross Revenue -- Outpatient	2,951,600	7,998,150
	Gross Revenue -- Total	<u>\$ 2,707,582</u>	<u>\$ 9,667,767</u>
Outpatient volumes were 5% or more above in the following departments: Hospice visits, Surgery cases, Laboratory tests, Mammography, Medical Oncology procedures, Ultrasound, Cat Scan, PET CT, Respiratory Therapy, Gastroenterology cases, Tahoe City Physical Therapy, and Outpatient Physical and Speech Therapies.			
Outpatient volumes were below budget 5% or more in the following departments: Emergency Department visits, Home Health visits, Lab Send Out tests, Diagnostic Imaging, Radiation Oncology procedures, Nuclear Medicine, and Outpatient Physical Therapy Aquatic and Occupational Therapy.			
2) Total Deductions from Revenue			
The payor mix for October shows a 3.41% increase to Medicare, a 1.46% increase to Medi-Cal, .51% increase to Other, and a 5.38% decrease to Commercial when compared to budget. Revenues were above budget 4.1%, we saw a shift from Commercial into Medicare and Medi-Cal, and A/R over 120 Days increased 6.16% from September.	Contractual Allowances	\$ (3,186,250)	\$ (8,939,320)
	Charity Care	882,837	3,846,574
	Bad Debt	353,561	1,636,709
	Prior Period Settlements	-	-
	Total	<u>\$ (1,949,852)</u>	<u>\$ (3,456,037)</u>
3) Other Operating Revenue			
Community Pharmacy revenues were above budget 13.4%.	Community Pharmacy	\$ 114,114	\$ 464,655
	Miscellaneous	(64,223)	(316,715)
	Hospice Thrift Stores	(1,122)	5,767
	Grants	18,250	32,082
	The Center (non-therapy)	12,627	21,365
	IVCH ER Physician Guarantee	70,977	69,437
	Children's Center	(27,626)	(90,481)
	Total	<u>\$ 122,997</u>	<u>\$ 186,110</u>
4) Salaries and Wages	Total	<u>\$ (216,989)</u>	<u>\$ (373,448)</u>
We saw an increase in Technical, RN, and PA/NP wages, creating a negative variance in Salaries and Wages.			
Employee Benefits			
We saw increased utilization of Paid Leave in October, creating a negative variance in PL/SL.	PL/SL	\$ (206,310)	\$ (978,619)
	Other	(37,845)	(114,303)
	Pension/Deferred Comp	-	3
	Standby	(1,053)	14,749
	Nonproductive	142,832	206,494
	Total	<u>\$ (102,376)</u>	<u>\$ (871,675)</u>
Accrued Physician Productivity Bonuses were below budget, creating a positive variance in Nonproductive.			
Employee Benefits - Workers Compensation	Total	<u>\$ (54,389)</u>	<u>\$ (303,009)</u>
The District has a self-insured plan and expense is based on actual claims paid.			
Employee Benefits - Medical Insurance	Total	<u>\$ 183,769</u>	<u>\$ (296,233)</u>
The District has a self-insured plan and expense is based on actual claims paid.			
5) Professional Fees			
Emergency Department physician fees for tele-neurology and virtual radiology were above budget creating a negative variance in TFH Locums.	TFH Locums	\$ (21,117)	\$ (91,176)
	Multi-Specialty Clinics	(12,497)	(70,722)
	Information Technology	(6,001)	(38,335)
	Multi-Specialty Clinics Administration	(21,286)	(18,880)
	Oncology	2,122	(7,421)
	Corporate Compliance	-	-
	IVCH ER Physicians	1,122	926
	Patient Accounting/Admitting	2,000	8,000
	Medical Staff Services	2,546	24,881
	Human Resources	14,211	30,843
	Managed Care	8,417	32,140
	Financial Administration	(1,067)	44,995
	Marketing	21,147	101,799
	Administration	32,227	192,966
	Miscellaneous	97,678	440,576
	Total	<u>\$ 119,500</u>	<u>\$ 650,591</u>
Locums coverage for Urology created a negative variance in Multi-Specialty Clinics.			
Physician Compensation and Call Pay Assessment consulting fees were above budget, creating a negative variance in Multi-Specialty Clinics Administration.			
Outsourced legal fees for Human Resources were below budget, creating a positive variance in this category.			
Graphic Design consulting services were below budget, creating a positive variance in Marketing.			
Strategic Planning consulting services were below budget, creating a positive variance in Administration.			
Anesthesia and Radiology Physician Fees were below budget, creating a positive variance in Miscellaneous.			

TAHOE FOREST HOSPITAL DISTRICT
NOTES TO STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
OCTOBER 2025 PRE-AUDIT

		Variance from Budget	
		Fav / <Unfav>	
		OCT 2025	YTD 2026
6) <u>Supplies</u>	Patient & Other Medical Supplies	\$ (48,991)	\$ (721,468)
Medical Supplies Sold to Patients revenues were above budget 7.1%, creating a negative variance in Patient & Other Medical Supplies.	Office Supplies	(1,065)	(862)
	Food	(2,172)	5,307
	Other Non-Medical Supplies	23,430	58,432
Drugs Sold to Patients and Oncology Drugs Sold to Patients revenues were below budget 14.5%, creating a positive variance in Pharmacy Supplies.	Minor Equipment	31,704	103,997
	Pharmacy Supplies	213,576	1,463,805
	Total	\$ 216,480	\$ 909,210
7) <u>Purchased Services</u>	Laboratory	\$ (10,088)	\$ (43,706)
Genetic Disease Screening services created a negative variance in Laboratory.	Diagnostic Imaging Services - All	(17,817)	(34,578)
	Pharmacy IP	(6,388)	(19,631)
Software licensing fees and radiology reads were above budget, creating a negative variance in Diagnostic Imaging - All.	The Center	(5,985)	(16,617)
	Department Repairs	10,075	(8,667)
Information Technology systems maintenance and repairs were below budget, creating a positive variance in Department Repairs.	Home Health/Hospice	(3,893)	(5,875)
	Community Development	-	-
	Multi-Specialty Clinics	(12,819)	818
	Information Technology	1,347	42,074
Patient Engagement and Outreach Tools services provided to Orthopedics and Sports Medicine created a negative variance in Multi-Specialty Clinics.	Medical Records	(2,151)	48,449
	Patient Accounting	8,898	55,924
	Human Resources	8,675	69,806
Outgoing referral services for Central Scheduling, Community Health Index support services, and Credit Card processing fees were below budget, creating a positive variance in Miscellaneous.	Miscellaneous	89,297	541,754
	Total	\$ 59,150	\$ 629,750
8) <u>Other Expenses</u>	Dues and Subscriptions	\$ (10,480)	\$ (51,577)
UC Davis Cancer Care Network fees were above budget, creating a negative variance in Dues and Subscriptions.	Other Building Rent	(12,507)	(44,699)
	Marketing	(26,109)	(33,016)
Rental rate increases for the District's employee housing units and common area maintenance services created a negative variance in Other Building Rent.	Equipment Rent	1,278	(29,752)
	Human Resources Recruitment	(7,500)	(19,086)
Marketing Campaigns for Orthopedics created a negative variance in Marketing.	Multi-Specialty Clinics Bldg. Rent	(558)	(12,431)
	Insurance	(1,323)	(9,740)
Natural Gas/Propane and Electricity costs were below budget, creating a positive variance in Utilities.	Multi-Specialty Clinics Equip Rent	55	(2,121)
	Physician Services	619	4,178
Physician recruitment expenses and Community engagement campaigns were below budget, creating a negative variance in Miscellaneous.	Utilities	23,193	113,381
	Miscellaneous	82,510	154,027
	Outside Training & Travel	53,679	216,002
	Total	\$ 102,855	\$ 285,166
9) <u>District and County Taxes</u>	Total	\$ 51,114	\$ 136,482
10) <u>Interest Income</u>	Total	\$ 130,222	\$ 181,996
11) <u>Donations</u>	IVCH	\$ 108,400	\$ 36,630
The IVCH Foundation transferred funds to the District in support of the purchase of Sterile Processing equipment, creating a positive variance in Donations.	Operational	(30,115)	22,412
	Total	\$ 78,285	\$ 59,042
12) <u>Gain/(Loss) on Joint Investment</u>	Total	\$ 142,959	\$ 142,959
The District trued up its losses in TSC, LLC for August and September, creating a positive variance in Gain/(Loss) on Joint Investment.			
13) <u>Gain/(Loss) on Market Investments</u>	Total	\$ 41,246	\$ 460,347
The District booked the value of unrealized gains in its holdings with Chandler Investments.			
14) <u>Gain/(Loss) on Sale or Disposal of Assets</u>	Total	\$ 20,732	\$ 20,732
15) <u>Gain/(Loss) on Sale or Disposal of Equipment</u>	Total	\$ -	\$ -
16) <u>Depreciation Expense</u>	Total	\$ 14,839	\$ 144,953
17) <u>Interest Expense</u>	Total	\$ (4,620)	\$ (9,307)

INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
OCTOBER 2025 PRE-AUDIT

CURRENT MONTH				YEAR TO DATE						PRIOR YTD OCT 2024
ACTUAL	BUDGET	VAR\$	VAR%		ACTUAL	BUDGET	VAR\$	VAR%		
				OPERATING REVENUE						
\$ 5,056,331	\$ 4,859,581	\$ 196,750	4.0%	Total Gross Revenue	\$ 20,474,362	\$ 19,824,424	\$ 649,938	3.3%	1	\$ 18,666,652
				Gross Revenues - Inpatient						
\$ -	\$ -	\$ -	0.0%	Daily Hospital Service	\$ -	\$ -	\$ -	0.0%		\$ -
-	-	-	0.0%	Ancillary Service - Inpatient	-	-	-	0.0%		-
-	-	-	0.0%	Total Gross Revenue - Inpatient	-	-	-	0.0%	1	-
5,056,331	4,859,581	196,750	4.0%	Gross Revenue - Outpatient	20,474,362	19,824,424	649,938	3.3%		18,666,652
5,056,331	4,859,581	196,750	4.0%	Total Gross Revenue - Outpatient	20,474,362	19,824,424	649,938	3.3%	1	18,666,652
				Deductions from Revenue:						
2,755,193	2,384,388	(370,805)	-15.6%	Contractual Allowances	10,243,961	9,640,646	(603,316)	-6.3%	2	9,200,040
73,157	97,192	24,035	24.7%	Charity Care	341,995	396,488	54,493	13.7%	2	279,183
110,708	72,894	(37,814)	-51.9%	Bad Debt	452,792	297,366	(155,426)	-52.3%	2	456,694
-	-	-	0.0%	Prior Period Settlements	-	-	-	0.0%	2	-
2,939,058	2,554,474	(384,585)	-15.1%	Total Deductions from Revenue	11,038,748	10,334,500	(704,248)	-6.8%	2	9,935,917
102,838	32,694	70,143	214.5%	Other Operating Revenue	288,615	184,984	103,631	56.0%	3	109,918
2,220,110	2,337,802	(117,692)	-5.0%	TOTAL OPERATING REVENUE	9,724,228	9,674,908	49,321	0.5%		8,840,653
				OPERATING EXPENSES						
854,351	731,825	(122,526)	-16.7%	Salaries and Wages	3,366,268	3,115,072	(251,195)	-8.1%	4	2,764,172
221,653	193,564	(28,089)	-14.5%	Benefits	906,465	870,088	(36,377)	-4.2%	4	882,965
4,119	1,957	(2,162)	-110.5%	Benefits Workers Compensation	16,474	7,828	(8,646)	-110.5%	4	8,368
169,230	178,944	9,714	5.4%	Benefits Medical Insurance	733,545	715,776	(17,769)	-2.5%	4	598,340
177,425	178,640	1,215	0.7%	Medical Professional Fees	714,011	714,560	549	0.1%	5	704,359
5,340	6,140	800	13.0%	Other Professional Fees	19,860	24,560	4,700	19.1%	5	9,607
121,486	147,060	25,575	17.4%	Supplies	515,673	600,974	85,301	14.2%	6	477,358
83,853	81,940	(1,913)	-2.3%	Purchased Services	372,435	423,409	50,974	12.0%	7	308,503
112,228	116,550	4,323	3.7%	Other	473,539	463,998	(9,541)	-2.1%	8	404,042
1,749,683	1,636,621	(113,062)	-6.9%	TOTAL OPERATING EXPENSE	7,118,270	6,936,266	(182,004)	-2.6%		6,157,714
470,427	701,180	(230,753)	-32.9%	NET OPERATING REV(EXP) EBIDA	2,605,958	2,738,642	(132,684)	-4.8%		2,682,939
				NON-OPERATING REVENUE/(EXPENSE)						
132,513	24,114	108,400	449.5%	Donations-IVCH	132,513	95,884	36,630	38.2%	9	17,560
-	-	-	0.0%	Gain/ (Loss) on Sale	-	-	-	0.0%	10	-
(206,191)	(207,021)	830	-0.4%	Depreciation	(824,766)	(828,086)	3,320	0.4%	11	(814,019)
(3,143)	(2,034)	(1,109)	54.5%	Interest Expense	(12,712)	(8,284)	(4,428)	53.5%	12	(4,610)
(76,821)	(184,942)	108,121	58.5%	TOTAL NON-OPERATING REVENUE/(EXP)	(704,965)	(740,486)	35,522	4.8%		(801,069)
\$ 393,606	\$ 516,239	\$ (122,632)	-23.8%	EXCESS REVENUE(EXPENSE)	\$ 1,900,994	\$ 1,998,156	\$ (97,162)	-4.9%		\$ 1,881,870
9.3%	14.4%	-5.1%		RETURN ON GROSS REVENUE EBIDA	12.7%	13.8%	-1.1%			14.4%

**INCLINE VILLAGE COMMUNITY HOSPITAL
NOTES TO STATEMENT OF REVENUE AND EXPENSE
OCTOBER 2025 PRE-AUDIT**

		Variance from Budget	
		Fav<Unfav>	
		<u>OCT 2025</u>	<u>YTD 2026</u>
1) Gross Revenues			
Acute Patient Days were at budget at 0 days.	Gross Revenue -- Inpatient	\$ -	\$ -
Outpatient volumes were above budget in the following departments: Emergency Department visits, Laboratory tests, Diagnostic Imaging, Ultrasounds, Cat Scans, Gastroenterology cases, and Physical Therapy.	Gross Revenue -- Outpatient	196,750	649,938
	Total	<u>\$ 196,750</u>	<u>\$ 649,938</u>
Outpatient volumes were below budget in the following departments: Surgery Cases, Lab Send Out tests, EKGs, Mammography, Drugs Sold to Patients, Oncology Drugs Sold to Patients, Speech Therapy, and Occupational Therapy.			
2) Total Deductions from Revenue			
We saw a shift in our payor mix with a 5.25% increase in Medicare, a .58% increase in Medicaid, a 6.25% decrease in Commercial insurance, and a .43% increase in Other. Revenues were above budget 4.0%, we saw a shift from Commercial to Medicare, and A/R Over 120 Days increased 8.8%.	Contractual Allowances	\$ (370,805)	\$ (603,316)
	Charity Care	24,035	54,493
	Bad Debt	(37,814)	(155,426)
	Prior Period Settlement	-	-
	Total	<u>\$ (384,585)</u>	<u>\$ (704,248)</u>
3) Other Operating Revenue			
IVCH ER Physician Guarantee is tied to collections, which exceeded budget in October.	IVCH ER Physician Guarantee	\$ 70,977	\$ 69,437
	Miscellaneous	(833)	34,194
	Total	<u>\$ 70,143</u>	<u>\$ 103,631</u>
4) Salaries and Wages			
We saw increases in Technical, RN, and Physician salaries.	Total	<u>\$ (122,526)</u>	<u>\$ (251,195)</u>
<u>Employee Benefits</u>			
	PL/SL	\$ (23,654)	\$ (39,450)
	Other	(9,342)	(12,503)
	Standby	(128)	(9,905)
	Pension/Deferred Comp	-	-
	Nonproductive	5,035	25,481
	Total	<u>\$ (28,089)</u>	<u>\$ (36,377)</u>
<u>Employee Benefits - Workers Compensation</u>	Total	<u>\$ (2,162)</u>	<u>\$ (8,646)</u>
<u>Employee Benefits - Medical Insurance</u>	Total	<u>\$ 9,714</u>	<u>\$ (17,769)</u>
5) Professional Fees			
	Miscellaneous	\$ 94	\$ (375)
	Administration	-	-
	Multi-Specialty Clinics	-	-
	IVCH ER Physicians	1,122	926
	Foundation	800	4,698
	Total	<u>\$ 2,015</u>	<u>\$ 5,249</u>
6) Supplies			
Drugs Sold to Patients and Oncology Drugs Sold to Patients revenues were below budget 34.7%, creating a positive variance in Pharmacy Supplies.	Office Supplies	\$ (346)	\$ (888)
	Food	361	893
	Minor Equipment	3,545	3,748
	Non-Medical Supplies	2,883	12,479
Other Non-Medical Supplies were below budget, creating a positive variance in Patient & Other Medical Supplies.	Pharmacy Supplies	13,269	32,208
	Patient & Other Medical Supplies	5,861	36,862
	Total	<u>\$ 25,575</u>	<u>\$ 85,301</u>

**INCLINE VILLAGE COMMUNITY HOSPITAL
NOTES TO STATEMENT OF REVENUE AND EXPENSE
OCTOBER 2025 PRE-AUDIT**

		Variance from Budget	
		Fav<Unfav>	
		OCT 2025	YTD 2026
7) <u>Purchased Services</u>	Laboratory	\$ (1,524)	\$ (14,518)
Removal of a small sterilizer for preparation to install a new model created a negative variance in Engineering/Plant/Communications.	Engineering/Plant/Communications	(2,876)	(1,375)
	Diagnostic Imaging Services - All	(1,059)	(2,431)
Radiology reads and storage for Diagnostic Imaging and Cat Scan created a negative variance in Diagnostic Imaging Services - All.	Multi-Specialty Clinics	(269)	(1,021)
	Pharmacy	(177)	(862)
	EVS/Laundry	(997)	3,052
	Miscellaneous	(972)	1,759
We saw positive variances in Department Repairs in Surgery, Sterile Processing, Diagnostic Imaging, and Engineering.	Department Repairs	4,712	25,359
	Foundation	1,250	41,013
	Total	\$ (1,913)	\$ 50,974
8) <u>Other Expenses</u>	Other Building Rent	\$ (8,572)	\$ (34,829)
Common Area Maintenance costs and a rental increase for an employee housing unit created a negative variance in Other Building Rent.	Miscellaneous	(2,722)	(23,326)
	Multi-Specialty Clinics Bldg. Rent	(1,087)	(4,612)
The transfer of labor from TFH to IVCH Laboratory created a negative variance in Miscellaneous.	Insurance	36	757
	Equipment Rent	(55)	793
	Dues and Subscriptions	1,275	1,007
	Outside Training & Travel	3,035	8,783
Marketing campaigns were below budget, creating a positive variance in this category.	Marketing	4,772	16,539
	Utilities	7,642	25,347
	Total	\$ 4,323	\$ (9,541)
9) <u>Donations</u>	Total	\$ 108,400	\$ 36,630
The IVCH Foundation transferred funds to the District in support of the purchase of Sterile Processing equipment.			
10) <u>Gain/(Loss) on Sale</u>	Total	\$ -	\$ -
11) <u>Depreciation Expense</u>	Total	\$ 830	\$ 3,320
12) <u>Interest Expense</u>	Total	\$ (1,109)	\$ (4,428)

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS

	PRE-AUDIT FYE 2025		**BUDGET** FYE 2026	PROJECTED FYE 2026	ACTUAL OCT 2025	PROJECTED OCT 2025	DIFFERENCE	ACTUAL 1ST QTR	PROJECTED 2ND QTR	PROJECTED 3RD QTR	PROJECTED 4TH QTR
Net Operating Rev/(Exp) - EBIDA	51,886,266		27,556,243	34,473,715	\$ 4,570,685	\$ 3,433,072	\$ 1,137,613	\$ 12,945,140	\$ 8,694,054	\$ 8,340,006	\$ 4,494,515
Interest Income	3,958,656		3,622,400	4,396,220	1,008,426	405,600	602,826	1,076,593	1,508,426	905,600	905,600
Property Tax Revenue	11,279,104		11,320,000	11,324,939	137,182	133,000	4,182	587,757	137,182	6,100,000	4,500,000
Donations	1,193,437		5,037,312	5,037,892	481,545	120,109	361,436	60,899	659,192	358,615	3,959,185
Debt Service Payments	(3,516,862)		(3,876,518)	(3,790,875)	(261,815)	(288,169)	26,354	(1,484,229)	(838,153)	(806,968)	(661,525)
Property Purchase Agreement	(811,927)		(473,624)	(473,624)	(67,661)	(67,661)	-	(202,982)	(202,982)	(67,661)	-
Municipal Lease 2025	(333,643)		(1,000,932)	(1,000,931)	(83,411)	(83,411)	0	(250,232)	(250,233)	(250,233)	(250,233)
Copier	-		-	-	-	-	-	-	-	-	-
2017 VR Demand Bond	(795,185)		(756,793)	(750,211)	-	-	-	(672,429)	-	(77,782)	-
2015 Revenue Bond	(1,576,107)		(1,645,169)	(1,566,109)	(110,744)	(137,097)	26,353	(358,585)	(384,939)	(411,292)	(411,292)
Physician Recruitment	(121,333)		(521,000)	(438,000)	(83,333)	(33,333)	(50,000)	(88,000)	(150,000)	(100,000)	(100,000)
Investment in Capital											
Equipment	(4,700,844)		(5,613,300)	(5,613,300)	(500,335)	(760,450)	260,115	(1,247,350)	(2,021,235)	(1,359,900)	(984,815)
Municipal Lease Reimbursement	1,340,632		4,780,000	4,780,000	-	-	-	-	850,000	1,400,000	2,530,000
IT/EMR/Business Systems	-		(5,027,825)	(5,027,825)	-	(1,111,906)	1,111,906	-	(2,223,812)	(1,449,607)	(1,354,406)
Building Projects/Properties	(12,436,705)		(55,592,169)	(55,592,169)	(4,210,830)	(6,183,412)	1,972,582	(5,592,451)	(16,577,654)	(16,551,974)	(16,870,090)
Change in Accounts Receivable	(8,996,668)	N1	(328,792)	3,266,506	14,310	95,357	(81,047)	6,006,700	(2,989,137)	1,176,221	(927,279)
Change in Settlement Accounts	(10,420,429)	N2	(5,011,279)	(10,136,796)	(827,027)	(1,822,699)	995,672	(5,260,008)	(9,483,425)	258,048	4,348,589
Change in Other Assets	(6,444,419)	N3	(2,248,346)	(4,835,277)	(316,349)	(300,000)	(16,349)	(3,518,928)	(916,349)	(200,000)	(200,000)
Change in Other Liabilities	6,736,574	N4	(7,815,000)	(8,525,823)	(1,262,799)	(250,000)	(1,012,799)	(664,024)	(9,962,799)	(4,375,000)	6,476,000
Change in Cash Balance	29,757,408		(33,718,273)	(30,680,794)	(1,250,340)	(6,562,831)	5,312,491	2,822,100	(33,313,710)	(6,304,958)	6,115,774
Beginning Unrestricted Cash	184,297,240		214,054,647	214,054,647	216,876,748	216,876,748	-	214,054,647	216,876,748	183,563,038	177,258,080
Ending Unrestricted Cash	214,054,647		180,336,374	183,373,853	215,626,407	210,313,917	5,312,491	216,876,748	183,563,038	177,258,080	183,373,853
Operating Cash	214,054,647		180,336,374	183,373,853	215,626,407	210,313,917	5,312,491	216,876,748	183,563,038	177,258,080	183,373,853
Expense Per Day	917,777		956,582	954,880	930,993	936,042	(5,049)	936,594	934,486	947,106	954,880
Days Cash On Hand	233		189	192	232	225	7	232	196	187	192

Footnotes:

Budget - Beginning Unrestricted Cash amount for Budget FYE 2026 has been restated to match the Ending Unrestricted Cash from Pre-Audit FYE 2025.

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.



AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: 14.3. Executive Reports
DEPARTMENT: Administration	TYPE OF AGENDA ITEM: ☐ Action ☒ Consent ☐ Discussion
RESPONSIBLE PARTY: Administration	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☐ Resolution ☒ Other Executive Updates
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☐ No ☒ N/A
BACKGROUND: Combined monthly Board reports from Executive Leadership.	
SUMMARY/OBJECTIVES: Objective: Executive Report to review key strengths and opportunities across True North areas of priority including: Health Within Reach, Peaks of Excellence, and Transformation.	
SUGGESTED DISCUSSION POINTS: Health Within Reach – Fast Past is has started supporting patient access. eCheck-In is now live in Primary Care and Pediatrics. Third-Next-Available has improved an average of 7 days. Transformation – Stroke team undergoes formal certification in November. Six person team visited the Virginia Mason Institute in Seattle, gaining valuable insights on clinic operations, patient experience enhancements, and process improvements. Staff training and certifications continue, strengthening our workforce. Peaks of Excellence – Limited cochlear implant services continue at Tahoe Forest. October was one of the busiest months for OB with 46 babies delivered. Our Community Pharmacy continues to grow.	
SUGGESTED MOTION/ALTERNATIVES: Move to approve the consent agenda as presented. (includes all consent items) Alternative: pull item from consent agenda for further discussion under Item 16 on the Board Agenda. After discussion, request a motion to approve the Executive Report as presented.	
LIST OF ATTACHMENTS: Executive Board Reports – November 2025 Individual Board Reports hyperlinked in Appendix	



Executive Board Report November 2025

By:

Anna M. Roth, RN, MSN, MPH – President & CEO
Louis Ward, MHA – Chief Operating Officer
Brian Evans, MD, MBA, FACEP, CPE – Chief Medical Officer
Jan Iida, RN, MSN, CEN, CENP – Chief Nursing Officer
Kim McCarl, APR - Chief Strategy Officer
Jake Dorst, MBA – Chief Information & Innovation Officer
Dylan Crosby, MSF – Vice President of Facilities & Construction Management

Executive Summary

This month reflects meaningful progress across the health system, with a clear focus on True North areas of priority including Health Within Reach, Peaks of Excellence, and Transformation. We are just beginning to engage the community in how to address the three strategic themes while moving forward with critical work that expands access, strengthens our workforce, and advances modernization efforts. The report highlights improvements in clinic capacity, community engagement, birth trends, financial stewardship, staff development, and system upgrades that together enhance TFHS's ability to deliver high-quality care.

Two important sources of information guide the work:

Listening to our community: We talk to patients, families and partners to understand what matters most and shape our work around their needs.

Using Data to Lead the Way: We track wait times, patient outcomes, appointment demand, and operational performance etc. to make smarter decisions and fix problems before they grow.

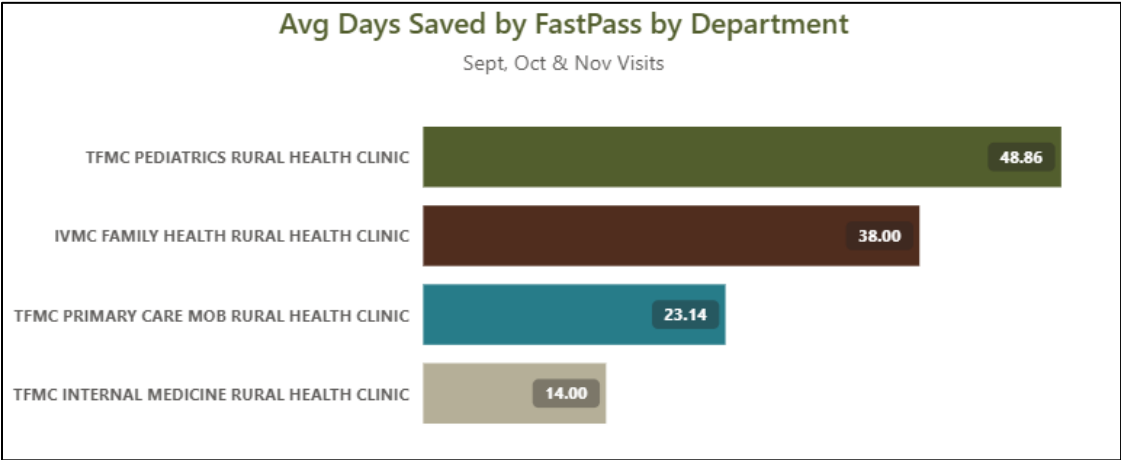
Health Within Reach

Faster Ways to Get Appointments:

Before explaining the updates, here are a few definitions:

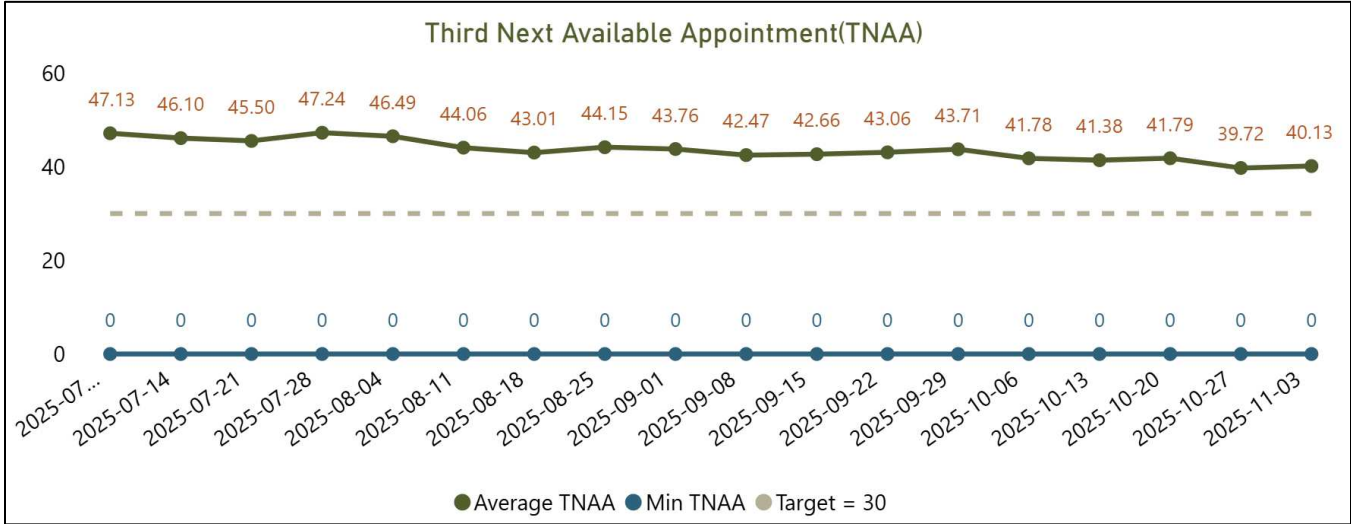
- **Fast Pass:** A tool that sends patients a message when an earlier appointment opens and patient can select the earlier appointment without calling access center to reschedule the appointment. Days saved by fast pass shows the day difference between patient's initial appointment and their rescheduled date.
- **Direct Scheduling:** Lets patients book some appointments online, without calling.
- **eCheck-In:** Allows patients to check in and complete forms at home before arriving.
- **TNAA (Third Next Available Appointment):** A common way to measure how long patients wait for care.

Fast Pass started to support patients in securing earlier appointment openings. While this tool is still in the early stages, they are already producing meaningful results. From September to November, 19 patients were able to move into appointments an average of 35.7 days sooner, allowing them to receive care more than a month ahead of their original visit dates.



eCheck-In is now live in Primary Care and Pediatrics. Patients can complete their check-in through MyChart before arriving at the clinic, giving staff a small but real boost in efficiency.

Third-Next-Available Appointment (TNAA): At the start of the year, our average TNAA was 47 days. It has now improved to 40 days, meaning patients can get care earlier. While some of this shift may be seasonal, the Access to Care team is working hard to keep waiting times down and continue improving access.



Caring in the Community:

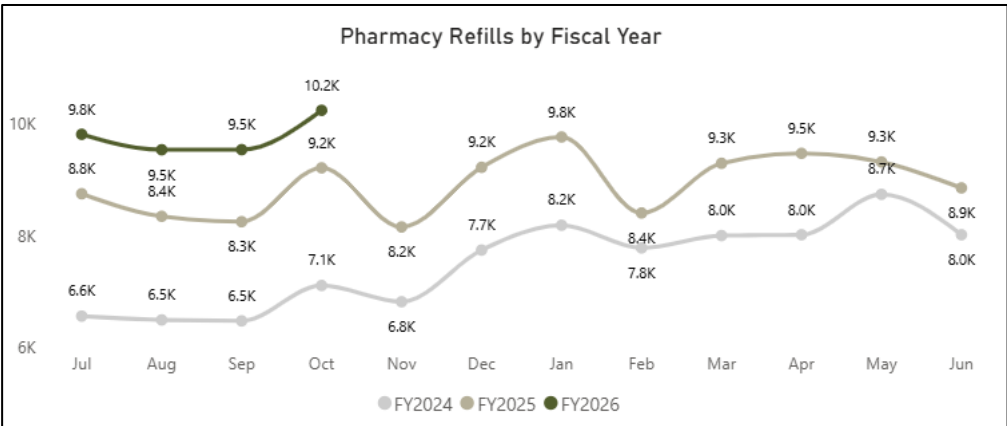
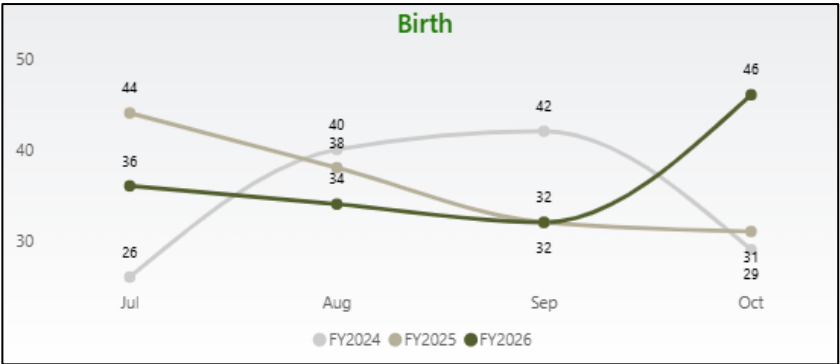
TFHS continues to listen to local voices, expand access to care, and invest in long-term community health.

- **Diabetes Education in Spanish:** Many patients needing diabetes help speak Spanish as their first language. Participation in virtual classes has been low, so Nutrition Services and Wellness teams partnered with **Sierra Community House** to improve outreach and offer education in more accessible ways.
- **Partnering With Local Organizations:** Our connection with community partners remains strong. Fire Departments and First Responders received updated training on flu prevention and blood-borne pathogen safety, helping keep both emergency responders and patients safer. The Palisades Ski Team continued its wellness partnership with TFHS, offering workshops and online videos focused on injury prevention, nutrition, and healthy training habits for athletes and families.

- Improving Access to Reliable Health Information:** Clear communication remains a priority. During the recent TB exposure response, our teams used MyChart mass messaging to quickly inform potentially affected patients, easing community concern and ensuring people knew exactly what steps to take. Safe medication disposal programs, including the Med Project and Sharps Disposal, continued to grow protecting families from accidental exposure and reducing environmental risk.

Peaks of Excellence

- Surgical Services at Tahoe Forest continue to offer cochlear implants on a limited scale. A cochlear implant is a small device that helps people with significant hearing loss by turning sound into signals the brain can understand, giving them a way to hear when regular hearing aids no longer work. We have completed three cases so far, allowing patients to receive this life-changing care close to home.
- Tahoe Forest has always taken pride in welcoming new life into our community, and this month was especially busy. Our Obstetrics team delivered 46 babies, making it one of the busiest months for OB.
- Pharmacy continues to grow at an unprecedented pace. Last month was their busiest month of the year, with more than 10,000 prescription refills. The pharmacy team works tirelessly year-round to support our community. This holiday season, however, will be closed on Thanksgiving Day and Christmas Day.



- Environmental Stewardship:** The TFHS Climate Action Plan continues in collaboration with Mazzetti Engineering. This initiative reduces operational emissions and demonstrates environmental leadership in the Sierra region.

- Registration Accuracy:** 98% accuracy maintained across Occupational Health and patient registration areas. Accurate, efficient data capture ensures smoother patient experiences and billing transparency.
- The Peace Within Resilience Program, funded through the HRSA RCORP grant, has been renewed to continue through 2026. This employee-designed program supports the wellbeing and resilience of our healthcare workforce. Through workshops and guided experiences with local practitioners, staff gain tools to reduce stress, restore balance, and strengthen their ability to provide high-quality, compassionate care.

Transformation

- We reviewed several AI scribe tools to implement in our office visit setting so that provider can spend more time with patients and less time charting.

- Our stroke team undergoes its formal certification review this month. This certification means our hospital follows the best national standards for treating strokes quickly and safely. The team managed 61 stroke alerts in October with an average response time of 9 minutes, reflecting readiness and excellence in emergency care.
- Last month, a six-person leadership team visited the Virginia Mason Institute in Seattle, a national leader in healthcare process improvement. The group gained practical insights on improving systemwide communication and clinic operations to enhance patient experience and efficiency. These learnings will help shape Tahoe Forest's transformation strategy.
- More than 70 staff members completed training and certifications this fall, strengthening our workforce and supporting high-quality patient care. Clinical staff participated in ongoing skills development and simulation-based learning, while leaders and managers engaged in monthly Sierra College classes to enhance professional and people-management skills.

5,000 Voices: True North Engagement

- During the Truckee High Football Homecoming, Tahoe Forest Health System engaged approximately 45 attendees in a brief survey, reaching a portion of the 550 event attendees, many who also received branded seat cushions. Of those surveyed, 82% had recently used Tahoe Forest Health services and 56% rated their experience as "5/5—very happy," with strong positive remarks on service and staff. Feedback for improvement most commonly noted billing, cost transparency, appointment scheduling, and wait times, though most participants reported no major issues. Notably, nearly half expressed willingness to take part in future strategic planning, highlighting meaningful community engagement and continued support for TFHS initiatives.
- The Incline Village Community Hospital Foundation Board's October strategic session brought together 11 engaged participants, including six Foundation board members, hospital leadership, and communications to discuss True North planning priorities. The group generated more than 30 focused discussion points, strongly emphasizing the importance of excelling in ER and urgent care as core touch points rather than broadly expanding services. Board members called for clear success metrics drawing from both national standards and local definitions, and discussed engaging all groups, especially second homeowners and those underserved, through events, digital outreach, and advisory committees, as well as forming steering groups to capture diverse perspectives. Participants highlighted the need for greater transparency and analytics in service utilization and costs, while also recognizing existing strengths such as continuity of care and patient satisfaction.

Conclusion

November highlighted steady, patient-focused progress across Tahoe Forest Health System, with meaningful improvements in access, clinical quality, technology, and community partnership. Our teams reduced wait times, advanced major clinic expansions, strengthened emergency readiness, and introduced tools that let patients get care sooner and more conveniently. We continued to uphold high standards of safety, supported families through expanded outreach and multilingual education, and maintained clear communication during community health concerns. These efforts reflect our commitment to delivering care that is easier to reach, safer, and more connected, ensuring the Truckee–Tahoe region has a trusted health system prepared to meet today's needs and tomorrow's challenges.

Appendix

[CIIO Board Report – November 2025](#)

[CMO Board Report – November 2025](#)

[CNO Board Report – November 2025](#)

[COO Board Report – November 2025](#)

[VP FM&CM Board Report – November 2025](#)



AGENDA ITEM COVER SHEET

MEETING DATE: October 23, 2025	ITEM: 14.4 Board Policy Review
DEPARTMENT: Medical Staff	TYPE OF AGENDA ITEM: ☐ Action ☒ Consent ☐ Discussion
RESPONSIBLE PARTY: Sarah Jackson, Executive Assistant / Clerk of the Board	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☐ Resolution ☒ Other Policies
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☐ No ☒ N/A
BACKGROUND: Executive Compensation Committee has met with staff and reviewed ABD-01 and ABD-02. During the November 04, 2025 Board Executive Committee Meeting, the Committee reviewed and made the following open session consent agenda item recommendations to the Board of Directors for the November 20, 2025 Regular Meeting of the Board of Directors.	
SUMMARY/OBJECTIVES: <u>Policies minor Changes (attached)</u> • President and Chief Executive Officer Performance Evaluation, ABD-01 • President and Chief Executive Officer Compensation, ABD-02	
SUGGESTED DISCUSSION POINTS: For non-clinical policies and procedures, the appropriate Board Committee will review every three years and make appropriate recommendations in open session on the Consent Agenda to the Board of Directors. For Clinical Policies the Medical Executive Committee has reviewed the Department recommendations on policies, procedures and forms. The committee makes the following open session recommendation for consent agenda to the Board of Directors. Governance Committee has reviewed the Department recommendations on policies. The committee makes the following open session recommendation for consent agenda to the Board of Directors. • §485.635(a)(2) The policies are developed with the advice of members of the CAH's professional healthcare staff, including one or more doctors of medicine or osteopathy and one or more physician assistants, nurse practitioners, or clinical nurse specialists, if they are on staff under the provisions of §485.631(a)(1). • Procedures shall be approved by the Administration and Medical Staff where such is appropriate. • Medical Staff approval is required when direct patient care/clinical practice is addressed, including contract services for patients, prior to forwarding to the Medical Executive Committee and the Governing Board.	

For complete policy refer to: Policy & Procedure Structure and Approval, AGOV-9

SUGGESTED MOTION/ALTERNATIVES:

Move to approve the consent agenda as presented.

LIST OF ATTACHMENTS:

Policies with Changes (summary attached)

- President and Chief Executive Officer Performance Evaluation, ABD-01
- President and Chief Executive Officer Compensation, ABD-02



TAHOE
FOREST
HEALTH
SYSTEM

Origination 01/1991
Date
Last N/A
Approved
Last Revised 11/2025
Next Review 3 years after approval

Department Board - ABD
Applicabilities System

President and Chief Executive Officer Performance Evaluation, ABD-01

RISK:

Failure to conduct an annual performance evaluation may result in the President & Chief Executive Officer (CEO) not meeting the expectations of the Board of Directors.

POLICY:

A formal system of performance evaluation shall be established for the President & Chief Executive Officer (CEO) and shall be completed annually by the Board of Directors.

To establish a process or processes designed to assess the effectiveness of the CEO in leading the organization and achieving its strategic goals and to ensure that the President & CEO is performing the duties to achieve Tahoe Forest Hospital District's Mission and Vision and are reflective of the organization's values.

It is the objective of the formal performance evaluation system to:

- ~~A. To reveal areas in which the President & CEO has opportunities for growth; and~~
- ~~B. To optimize the performance of the President & CEO of the Tahoe Forest Hospital District.~~

PROCEDURE:

- A. Ensure the CEO's performance aligns with the District's mission, vision, and strategic goals.
- B. Provide constructive feedback to the CEO to foster continuous improvement and alignment with organizational priorities.
- C. Monitor the CEO's leadership effectiveness, organizational performance and community relationships.

D. Establish clear expectations and a transparent evaluation process.

PROCEDURE:

- A. The Board of Directors will set an initial meeting with the President & CEO on or around October 1 each year, at which time the President & CEO will present both a Succession Plan and an overview of opportunities and accomplishments of the prior fiscal year.
- B. The performance evaluation appraisal form will be distributed to the Board of Directors no later than November 1. Completed evaluations should be sent to the Board's General Counsel no later than November 15.
- C. The President & CEO 's performance will be formally reviewed by the full board no later than November 30 and will be documented through a written report by the Board's Counsel. Upon the ~~board~~Board's approval, a formal review letter will be presented to the President & CEO by two board members.
- D. At the time of the performance evaluation, an annual review of the President & CEO's Employment Agreement will also be conducted. The Board will have the option to extend the Employment Agreement.
- E. The ~~Chief Human Resources Officer~~Board Executive Compensation Committee will review the job description of the President & CEO each year no later than November 30 and inform the President & CEO and Board of Directors of any recommended modifications.
- F. TFHD Board of Directors will provide ongoing feedback to the President & CEO relating to ~~his/~~hertheir performance.

All Revision Dates

11/2025, 07/2022, 09/2019, 03/2018, 01/2014, 01/2012, 02/2010, 03/2008, 07/2004

Approval Signatures

Step Description	Approver	Date
	Anna Roth: President & CEO	Pending
	Sarah Jackson: Executive Assistant, Clerk of the Board	11/2025



TAHOE
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HEALTH
SYSTEM

Origination Date	06/2000
Last Approved	N/A
Last Revised	11/2025
Next Review	3 years after approval

Department	Board - ABD
Applicabilities	System

President & Chief Executive Officer Compensation, ABD-02

RISK

Failure to follow this compensation policy may result in President & Chief Executive Officer (CEO) compensation that is ~~unfair~~inequitable or un-competitive or outside of market best practices, inequitable and not competitiveresulting in an inability to recruit and retain executive talent.~~Compensation could also be paid outside of best market practices.~~

POLICY

It is the responsibility of the Board Executive Compensation Committee to annually review ~~executive~~the President & Chief Executive Officer's compensation and manage the ~~President & Chief Executive Officer~~ contract renewal process. The Board Executive Compensation Committee is composed of two board members and is appointed annually by the Board Chair.

PROCEDURE

A. **Total Compensation**

The Executive Compensation Committee will review benchmark survey data from various sources including, but not limited to, the California Hospital Association Executive Compensation Survey, third party compensation ~~expert~~experts, and other targeted or aggregated survey data. ~~Survey comparisons~~Selected survey benchmarks will be ~~to like~~based on healthcare systems that are similar in size~~healthcare systems. Review of standalone facilities and healthcare systems will include the size of the organization,~~ scope of services offered, gross/net revenue, patient discharges, operating expenses, number of FTE's, number of beds and scope of responsibility (e.g. Bi-state organizations, Multi-specialty Clinic services) and other applicable information.

It is the Board's intention to provide total compensation comparable to industry standards with a focus on mountain community healthcare systems. Due to the housing market forces in our area, additional housing-related (which may be higher than survey benchmarks) benefits may

be included in a total compensation package.

Total compensation for the President & Chief Executive Officer position with TFHD may include, but not limited to:

1. Base salary
2. Personal leave
3. Long Term Sick Leave
4. Life insurance benefit
5. Automobile allowance
6. Housing assistance
7. Health, dental and vision insurance
8. Long Term Disability policy
9. Participation in Money Purchase Pension Plan
10. Employer match into 457 Deferred Compensation Plan
11. Discretionary deferred compensation
12. Incentive Compensation Plan
13. Severance agreement

B. Target

~~The Board maintains the discretion to pay base compensation in excess of the 50th percentile based on other factors such as experience and results and to pay total compensation up to the 100th percentile based on extraordinary results. "At Risk" compensation and other rewards will be targeted at above industry standards to offset base pay at the 50th percentile. It is our intention to provide total compensation comparable to industry standards with a focus on mountain community healthcare systems. Due to the housing market forces in our area, additional housing related benefits may be included in a total compensation package. These benefits may be more generous than industry standards due to local market and housing conditions.~~ **Target**

While base pay will target the 50th percentile of survey benchmarks, the Board, at its discretion will determine base compensation on other factors such as experience and results. These factors may cause total compensation (base and incentive pay) to exceed the 50th percentile of survey benchmarks.

C. Other factors

Other factors such as competitive market forces, each individual's job responsibilities are also considered in TFHD compensation and benefit decisions. These may include:

1. Organizational complexity (the number and variety of services and/or organizational units).
2. Current and future management challenges (such as bankruptcies, major financing, construction projects, consolidations, increased competition, etc.).
3. The availability or lack of availability of staff experts.
4. The depth and breadth of the executive's knowledge and experience.

- 5. The rate of organizational growth.
- 6. The executive's value in the labor market as reflected, in part, by his salary history elsewhere.
- 7. The hospital's prior success in recruiting and retaining competent executive personnel.
- 8. Fees charged for comparable services by recognized hospital management companies.

D. Incentive Compensation

- 1. The Executive Compensation Committee will meet no later than April 30 each year to develop the President & CEO's Incentive Compensation metrics for the next fiscal year. The Board of Directors will approve the metrics prior to the start of the fiscal year.
- 2. The Board of Directors will meet after the audited financial statements have been presented and no later than November 30 to determine the payout of the previous fiscal year Incentive Compensation award.

COPI

All Revision Dates
11/2025, 07/2022, 10/2019, 07/2019, 03/2018, 01/2014, 01/2010, 03/2008, 06/2000

Approval Signatures

Step Description	Approver	Date
	Anna Roth: President & CEO	Pending
	Sarah Jackson: Executive Assistant, Clerk of the Board	11/2025



AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: President & CEO Job Description
DEPARTMENT: Human Resources	TYPE OF AGENDA ITEM: ☐ Action ☒ Consent ☐ Discussion
RESPONSIBLE PARTY: Tere LeBarron, Senior Director, Alvarez & Marsal.	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☐ Resolution ☒ Other Job Description
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☐ No ☒ N/A
BACKGROUND: Executive Compensation Committee has reviewed the President and CEO (CEO) job description extensively over three committee meetings. During the November 04, 2025 Board Executive Committee Meeting, the Committee with the recommendation of Ms. LeBarron and input from the CEO abandoned previous redline versions and reviewed a completely new version of the job description.	
SUMMARY/OBJECTIVES: <u>President & CEO Job Description Draft Date: November 04, 2025</u> The Board of Directors is requested to approve a newly drafted job description versus a redlined / changed version of a previous version. The objective of the newly drafted job description is to shift into a strategic CEO job description versus a tactical job description which previous job description have been.	
SUGGESTED DISCUSSION POINTS: As the District evolves, and the position of the CEO evolves the job description should evolve as well. Previous versions of the job description were very tactical. This version is much more strategic.	
SUGGESTED MOTION/ALTERNATIVES: Move to approve the consent agenda as presented which includes the newly drafted CEO Job Description.	
LIST OF ATTACHMENTS: President and Chief Executive Officer Job Description	

Tahoe Forest Health District (TFHD)
Draft Date: November 04, 2025

Job Title:	President & CEO		Job Number:	0001001		
Department:	Administration		Reports To:	BOD		
Bargaining Unit:	Non-Represented		Benefit Group:	Chief		
Codes:	FLSA:	Exempt	EEO:	0	Finance Code	0
Prepared by:	Chief Human Resources Officer		Date:	06/05/2002		
Revised by:	Board Executive Compensation Committee		Date:	11/04/2025		
Approved by:	Board of Directors		Date:	11/20/2025		

Reports to: Board of Directors

Position Summary: The President and CEO serves in a key strategic and integrative role that is responsible for leading the execution and delivery of health care services to the community and maximizing the efficiency of the District's health delivery operations. This is a highly visible, interactive, and inclusive position that requires direct and continuous interaction with Board, Community, and leadership of all divisions or operating entities of the District.

Duties and Responsibilities

Governance

- Assists, counsels, and advises the Board of Directors on establishing District policies and acts as their agent in implementing them. Recommends policy positions on legislation, government operations, and public matters as needed.
- Leads Board Communication for the approved strategic and operational plans and budgets and explains any variances.
- Advises the Board on public District authority and changes in state statutory guidelines and requirements.
- Ensures the Board meets the requirements of a public sector health system.
- Develop strategic and annual operating plans to document and achieve the District's long- and short-term goals.

Strategy

- Develops and implements strategies focused on quality innovation, clinical excellence, growth, and policy for the District.

- Leads the executive team in evaluating and responding to workforce, reimbursement, market, legislative, and regulatory changes.
- Recommends strategies to enhance services by introducing new lines of business or improving existing ones across the District.

Leadership

- Leads the executive team, overseeing all operations and ensuring accountability for strategic and operational planning.
- Works closely with the Medical Staff & Providers to implement patient care strategies and achieve clinical, quality, operational, and financial goals.
- Develops systems to communicate a unified strategic vision and key organizational messages to leadership, community stakeholders (including the County and public safety organizations), external partners, area business leaders, and builds strong alliances and relationships across the District and in the community.
- Identifies and eliminates obstacles to effective execution.
- Cultivates a culture of openness and trust by actively listening to employees, physicians, patients, and stakeholders, ensuring their voices are heard and valued.
- Promotes transparent communication across all levels of the organization, sharing key decisions, challenges, and successes to build confidence and alignment with the hospital's mission and goals.
- Establishes and maintains an effective organizational structure, overseeing the selection, employment, evaluation, compensation, and development of executives within direct responsibility.

Operations

- Leads the development and implementation of long-range objectives, plans, and programs aligned with District goals, ensuring strategic, patient care, operational, and financial objectives are met.
- Develops, implements, and monitors performance standards and measures to assess and improve outcomes, ensuring effective execution of programs and processes.
- Oversees the preparation and evaluation of capital and operating budgets, ensuring adequate resources and effective financial and operational controls.
- Identifies practice, patient care, and program needs, ensuring the development and implementation of initiatives to address those needs.
- Collaborates with the leadership team to drive growth, develop new ventures, and ensure operational execution.
- Ensures the development of reporting systems that support clinical and community missions, compliance with regulatory standards, and delivery of quality healthcare services.
- Stays informed of industry trends, promotes quality service, ensures regulatory compliance, and supports organizational change.

- Recommends improvements to the organization, integration, and effectiveness of patient care and business functions.
- Builds and maintains positive relationships with employees, providers, and stakeholders, fostering a culture of trust and collaboration.

Policy

- Ensures the development and implementation of policies advances the health system's strategic and operating goals.

Qualifications:

- At least ten years of senior leadership experience in a health system, including five years as a hospital CEO, with a proven ability to navigate the complexities of health system operations.
- Leadership experience in a public sector health system is strongly preferred.
- Master's degree in health care administration, or a closely related field is required.
- Demonstrated success in advancing clinical services, healthcare delivery, and business development in a matrixed, multi-site health system, with experience in strategy, operations, business planning, performance management, and finance.
- Extensive working knowledge in healthcare finance, budgeting, and implementing programs focused on quality outcomes, staff and physician engagement, patient access, service excellence, quality assurance, and clinical resource management.
- Commitment to exceeding regulatory and accreditation standards, with experience in education, patient care, utilization review, risk management, cost containment, and total quality management.
- Leadership acumen to guide the executive team, collaborate with stakeholders, the Board of Directors, community providers, and the medical staff/providers, and develop goals and strategies for the District.
- Proven ability to translate strategic priorities into operational reality, aligning communication, resources, processes, and measurement systems to achieve sustainable results.
- Commitment to service excellence, continuous performance improvement, and fostering innovative thinking to address challenges and promote collaboration.
- Thorough understanding of healthcare delivery across all settings, with the ability to respond effectively to industry changes, competitor actions, legal/regulatory shifts, and technological trends.
- Strong emotional intelligence, interpersonal, and communication skills to build effective relationships, promote collaboration, and manage complex interpersonal dynamics empathetically.
- Experience in selecting and implementing new systems to enhance operational efficiency.
- Ability to develop strategies and structures that foster cooperation within the health system and build alliances with other providers, payers, educational institutions, and organizations.

- Evidence of the ability to thrive in a dynamic environment, promote collaboration, and make complex decisions effectively.
- Proven ability to advance the organization's strategic vision and communicate it effectively to diverse stakeholders, including senior management, providers, patients, employees, donors, and the community.
- Proven track record and the ability to build trust and alliances across communities, public safety organizations, governmental agencies and business leaders.
- Action oriented.
- A leadership approach that emphasizes collegiality, teamwork, participation, communication, and a service orientation.

DRAFT



AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: Affirm Annual Board Charters
DEPARTMENT: Board of Directors	TYPE OF AGENDA ITEM: ☐ Action ☒ Consent ☐ Discussion
RESPONSIBLE PARTY: Sarah Jackson, Executive Assistant / Clerk of the Board	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☐ Resolution ☒ Other Committee Charters
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☐ No ☒ N/A
BACKGROUND: Each Board Committee will annually review and recommend for approval the Committee Charter with changes as needed. Clean copy and redline copy are attached for readability.	
SUMMARY/OBJECTIVES: <u>Board Finance Committee Charter</u> Committee reviewed the charter on October 21, 2025. Committee recommends attached updated to Charter for 2025-2026. <u>Board Quality Committee Charter</u> Committee reviewed the charter on November 6, 2025. Committee recommends attached updated to Charter for 2025-2026.	
SUGGESTED DISCUSSION POINTS: None	
SUGGESTED MOTION/ALTERNATIVES: Move to approve the updated Finance Committee Charter as presented. (includes all consent items) Move to approve the updated Quality Committee Charter as presented. (includes all consent items) Alternate: Pull the individual Committee Charter from consent for further discussion	
LIST OF ATTACHMENTS: Board Finance Committee Charter – Draft Clean copy and redline version Board Quality Committee Charter – Draft Clean copy and redline version	

DRAFT CHARTER
Finance & Strategy Committee
Board of Directors – Tahoe Forest Hospital District

PURPOSE:

The purpose of this Charter is to delineate the Finance & Strategy Committee’s duties and responsibilities. The Committee assists the Board of Directors in fulfilling its fiduciary and strategic oversight responsibilities by monitoring the financial condition and performance of the District, ensuring alignment between financial planning and strategic initiatives, and recommending actions to safeguard, preserve, and enhance the community’s investment in the hospital.

RESPONSIBILITIES:

The Committee is responsible for assisting the Board in oversight of the District’s financial and strategic affairs by:

- Monitoring the organization’s financial and capital position, policies, and performance;
- Ensuring that long-range financial planning supports the District’s strategic direction and operational priorities;
- Reviewing, advising, and making recommendations on strategic business initiatives, partnerships, and investments that have material financial implications; and
- Recommending actions to protect and enhance the District’s fiscal sustainability and strategic competitiveness.

DUTIES:

In addition to its existing duties, the Committee shall:

1. Financial Oversight

- Review quarterly the District’s operating, cash, and capital budgets, budget performance, and financial management, and make recommendations.
- Review financial statements quarterly and monitor financial indicators relative to industry benchmarks and peer organizations.
- Oversee the annual independent audit and supervision of any necessary corrective measures.
- Review annually the investment of District funds.

2. Strategic Alignment

- Review and evaluate the District’s **strategic plan**, ensuring financial feasibility and sustainability of strategic priorities.
- Assess the **financial impact of strategic initiatives, partnerships, affiliations, or service line expansions** prior to Board consideration.
- Monitor progress toward achieving financial and strategic objectives, including return on strategic investments and alignment with mission and community benefit goals.

- Participate jointly with the Board and executive leadership in **annual strategic and financial planning sessions** to ensure cohesive integration of operational, financial, and strategic plans.
- Review key **environmental, market, and regulatory trends** that may impact the District's long-term financial or strategic position.

3. **Advisory Role**

- Provide guidance to the Board and management regarding strategic business opportunities, major capital investments, and resource allocation priorities.
- Recommend performance metrics and dashboards to monitor progress toward strategic and financial goals.

COMPOSITION:

The Committee is comprised of at least two (2) members. The Board Treasurer shall serve on the Committee, and the second Committee member shall be appointed by the Board Chair. Additional members with strategic planning or financial expertise may be appointed at the discretion of the Board Chair.

MEETING FREQUENCY:

The Committee shall meet quarterly, or more frequently as necessary to review financial and strategic planning matters. A report will be made to the Board of Directors quarterly or otherwise as requested.

Charter

Finance & Strategy Committee Charter

Board of Directors

Tahoe Forest Hospital District

PURPOSE:

The purpose of ~~the charter~~this Charter is to delineate the Finance & Strategy Committee's duties and responsibilities. The Committee assists the Board of Directors in fulfilling its fiduciary and strategic oversight responsibilities by monitoring the financial condition and performance of the District, ensuring alignment between financial planning and strategic initiatives, and recommending actions to safeguard, preserve, and enhance the community's investment in the hospital.

RESPONSIBILITIES:

The ~~Finance~~ Committee is responsible for assisting the Board in oversight of the District's financial and strategic affairs by ~~monitoring~~:

- Monitoring the organization's financial and capital position, policies, and performance;
- Ensuring that long-range financial planning supports the adequacy of its reporting, District's strategic direction and recommending operational priorities;
- Reviewing, advising, and making recommendations on strategic business initiatives, partnerships, and investments that have material financial implications; and
- Recommending actions to protect and enhance the community's investment in the hospital. It will also assure that appropriate policies and procedures are in place to safeguard and preserve the assets of the hospital District's fiscal sustainability and strategic competitiveness.

DUTIES:

DUTIES:

In addition to its existing duties, the Committee shall:

1. Financial Oversight

- 1.0 Review quarterly the ~~District~~District's operating, cash, and capital budgets, budget performance, and financial management, and make recommendations.

- ~~2.~~○ Review financial statements quarterly and monitor financial indicators relative to industry benchmarks and peer organizations.
- ~~3.~~○ Oversee the annual independent audit and supervision of any necessary corrective measures.
- ~~4.~~○ Review annually the investment of District funds.
- 2. Annually review Strategic Alignment**
 - Review and evaluate the District's **strategic plan**, ensuring financial ~~plans for consistency with hospital and system-wide~~ feasibility and sustainability of strategic priorities.
 - Assess the **financial impact of strategic initiatives, partnerships, affiliations, or service line expansions** prior to Board consideration.
 - ~~5.~~○ Monitor progress toward achieving financial and strategic objectives, including return on strategic investments and alignment with mission and community benefit goals.
- ~~6.~~ Monitor financial indicators relative to industry benchmarks and like organizations.
- Participate jointly with the Board and executive leadership in **annual strategic and financial planning sessions** to ensure cohesive integration of operational, financial, and strategic plans.
- Review key **environmental, market, and regulatory trends** that may impact the District's long-term financial or strategic position.
- 3. Advisory Role**
 - Provide guidance to the Board and management regarding strategic business opportunities, major capital investments, and resource allocation priorities.
 - Recommend performance metrics and dashboards to monitor progress toward strategic and financial goals.

COMPOSITION:

The Committee is comprised of at least two (2) members. The Board Treasurer shall serve on the Committee, and the second Committee member shall be appointed by the Board Chair. Additional members with strategic planning or financial expertise may be appointed at the discretion of the Board Chair.

MEETING FREQUENCY:

The Committee shall meet quarterly, or more frequently as necessary to review financial and strategic planning matters. A report will be made to the Board of Directors, ~~quarterly,~~ or otherwise as requested.

No changes Approved by Board of Directors 05/22/2025

DRAFT Charter
Quality Committee
Tahoe Forest Hospital District
Board of Directors

PURPOSE:

The purpose is to define the duties, responsibilities, and scope of authority of the Quality Committee.

RESPONSIBILITIES:

The Quality Committee serves as the standing committee of the Board of Directors, providing oversight of Quality Assessment and Performance Improvement (QAPI), assuring the delivery of high-quality care, promotes patient safety, and enhances the overall patient experience across the Health System.

DUTIES:

1. Recommend to the governing Board, action items and recommendations regarding any policies and procedures governing quality, patient safety, environmental safety, and performance improvement throughout the organization.
2. Assure the provision of organization-wide quality of care, treatment, and service provided and prioritization of performance improvement throughout the organization.
3. Steward the improvement of care, treatment, and services to ensure that it is safe, beneficial, patient-centered, customer-focused, timely, efficient, and equitable and it reflects the community.
4. Monitor the organization's performance in national quality measurement efforts, accreditation programs, and subsequent quality improvement activities adheres to the mission, vision, and values.
5. Whenever quality goals/benchmarks are not met, recommend corrective actions to the governing Board to address deficiencies, mitigate risks, and improve performance.
6. Ensure the development and implementation of ongoing board education, focusing on service excellence, performance improvement, risk reduction/safety enhancement, and healthcare outcomes.

COMPOSITION:

The Committee is comprised of at least two (2) board members as appointed by the Board Chair, the Medical Director of Quality, and Vice Chief of Staff or designee.

MEETING FREQUENCY:

The Committee shall meet quarterly.

DRAFT Charter
Quality Committee
Tahoe Forest Hospital District
Board of Directors

PURPOSE:

The purpose is to define the duties, responsibilities, and scope of authority of the Quality Committee.

~~The Quality Committee of the Hospital District Board is established to oversee and guide the quality measures by which Tahoe Forest Health System can deliver the best possible outcomes for our patients.~~

RESPONSIBILITIES:

The Quality Committee serves ~~shall function~~ as the standing committee of the Board of Directors, ~~responsible for~~ providing oversight of Quality Assessment and Performance Improvement (QAPI), assuring the ~~Health System's quality of care, patient safety, and patient experience~~ across the Health System delivery of high-quality care, promotes patient safety, and enhances the overall patient experience across the Health System.

DUTIES:

1. ~~Recommend~~ Recommend to the governing Board, action items and recommendations regarding ~~any policies~~ any policies and procedures governing quality, patient safety, environmental safety, and performance improvement throughout the organization.
2. Assure the provision of organization-wide quality of care, treatment, and service provided and prioritization of performance improvement throughout the organization.
3. Steward ~~Steward~~ the improvement of care, treatment, and services to ensure that it is safe, beneficial, patient-centered, customer-focused, timely, efficient, and equitable and it ~~reflects the community~~ reflect the Tahoe Forest Hospital District Community.
4. Monitor the organization's performance in national quality measurement efforts, accreditation programs, and subsequent quality improvement activities adheres to the mission, ~~vision, and values~~ of Tahoe Forest Hospital District.
5. Whenever quality goals/benchmarks are not met, recommend corrective actions to the governing ~~Board to~~ Board to address deficiencies, mitigate risks, and improve performance.
6. ~~Monitor~~ Ensure the development and implementation of ongoing board education, focusing on service excellence, performance improvement, risk reduction/safety enhancement, and healthcare outcomes.

COMPOSITION:

The Committee is comprised of at least two (2) board members as appointed by the Board Chair, ~~the Medical Director of Quality, and Vice Chief of Staff or designee.~~

MEETING FREQUENCY:

The Committee shall meet quarterly.

~~November 6, 2025~~



AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: 14.7. Third Quarter Corporate Compliance Report
DEPARTMENT: Compliance	TYPE OF AGENDA ITEM: ☐ Action ☒ Consent ☐ Discussion
RESPONSIBLE PARTY: Scott G. Kraft and Sean Weiss, Compliance Officers, DoctorsManagement, LLC.	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☐ Resolution ☒ Other Quarterly Compliance Report
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☐ No ☒ N/A
BACKGROUND: Quarterly Compliance Report detailing ongoing work, support, investigations, and review in progress and completed by the Compliance Committee.	
SUMMARY/OBJECTIVES: Objective: Review the current Quarterly Compliance Report.	
SUGGESTED DISCUSSION POINTS: Compliance Training, audit results, new vs. established patients, HCAI revisions	
SUGGESTED MOTION/ALTERNATIVES: Move to approve the consent agenda as presented. (includes all consent items) Alternative: pull item from consent agenda for further discussion under Item 16 on the Board Agenda. After discussion, request a motion to approve the Second Quarter Corporate Compliance Plan as presented.	
LIST OF ATTACHMENTS: Third Quarter Corporate Compliance Report	



Board Informational Report
Quarterly Compliance Officer's Report
By: Scott G. Kraft and Sean Weiss
Compliance Officers, DoctorsManagement, LLC

DATE: November 20, 2025

Dear Members of the Board,

As the appointed Compliance Officers for Tahoe Forest Hospital District (TFHD), we (Scott G. Kraft and Sean M. Weiss) are pleased to submit this compliance officer's open session report for 2025 Quarter 3.

Current Corporate Compliance Committee:

This is the composition of the Corporate Compliance Committee as of November 20, 2025:

Sean M Weiss, DoctorsManagement – Compliance Officer
Scott G. Kraft, DoctorsManagement – Compliance Officer
Anna Roth, President and Chief Executive Officer
Louis Ward, Chief Operating Officer
Jan Iida, RN, Chief Nursing Officer
Crystal Felix, Chief Financial Officer
Brian Evans, MD – Chief Medical Officer
Jake Dorst, Chief Information and Innovation Officer
Matt Mushet – In-house Legal Counsel
Bernice Zander, Health Information Management Director
Sarah Swezey, Privacy Officer
Jenny Parvin, Revenue Integrity Nurse
Janet Van Gelder, Director of Quality and Regulations

Compliance/HIPAA Training Update

Sean Weiss and Scott Kraft were on-site on Oct. 7-8 to perform compliance and HIPAA training for all employees/departments. We presented the session five times to different groups comprising approximately 100 TFHD employees. One employee came forward with concerns that are currently under investigation.

OPEN SESSION

We also believe that we were successful in connecting more individual contributors within TFHD to the compliance group and to us as chief compliance officers, as well as to the privacy officer.

It's our hope that the investigative and audit activities planned in 2026 will show good results based on these meetings and our ongoing follow-up.

We are also proposing as part of our 2026 Compliance Work Plan to perform a one-hour, once per quarter remote education session using the same topics for all new employees. This would be in addition and complement any training done through HealthStream.

Amanda Pratt – The on-site compliance analyst, Amanda Pratt, left Tahoe Forest in early October. In conjunction with Matt Mushet, in-house counsel, we are actively interviewing internal and external candidates for the role, which we hope will be filled in early 2026. In the interim, some of our policy revision and development work is on hold. We continue to maintain management of the compliance hotline as well as continue to triage and investigate any concerns brought forth, internally and externally.

Itemized Statements – We are working with patient access to ensure that required elements for itemized statements. Primary to ensure that proper codes and modifiers are included so that patients can better understand their statements. This is a Nevada specific concern related to legislation for inpatient stays for patients subject to collections.

Prompt Pay – We are currently working on a process and policy for offering prompt pay discounts for certain charges for certain patients when the patient has completed an ABN and the result is that the service has not been paid.

FQHC Billing – We assisted with a review to ensure T1015 billing is being done correctly. We did not find exposure but will likely revisit the issue in 2026.

Effective Lines of Compliance Reporting

A weekly compliance log is maintained for all calls to the Compliance Hotline and/or reports to the Compliance Department.

Compliance Reporting/Detected Offenses/Corrective Action Plans:

- We received a HIPAA complaint related to inappropriate communication between a patient and a TFHD employee that took place in 2023. We do not believe this was a high risk and will take formal action when we have the new compliance analyst.

Auditing & Monitoring

- We are planning to audit telemedicine services in early 2026 based on both Medicare policy gaps and ensuring that there is proper documentation of patient location and equipment.

OPEN SESSION

Ongoing Compliance Support

Our on-site compliance training and ongoing policy revisions are the next steps in our plan, working with Amanda Pratt, to continue to increase the visibility of Compliance as a resource through the system.

We are also available to answer queries from the Board of Directors.

Sincerely,
Sean M. Weiss
sweiss@drsmgmt.com

Scott G. Kraft
skraft@drsmgmt.com

Chief Compliance Officers
Tahoe Forest Health System



AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: 15.1. FY 2025 Audited Financial Statements
DEPARTMENT: Finance	TYPE OF AGENDA ITEM: ☒ Action ☐ Consent ☐ Discussion
RESPONSIBLE PARTY: Crystal Felix, Chief Financial Officer	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☒ Presentation ☐ Resolution ☒ Other
BUDGET: ALLOCATED IN THE BUDGET ☒ Yes ☐ No ☐ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☒ No ☐ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☒ Yes ☐ No ☐ N/A
BACKGROUND: Within the Bylaws of the Board of Directors of Tahoe Forest Hospital District, the Board has financial responsibilities outlined in Article II, Section 2, Item E. Item E.5. states, "Receives and reviews reports of the District's auditors, which reports shall be published annually under Health and Safety Code section 32133." Agenda item for Action 15.1. requests the Board of Directors review and consider for approval the Fiscal Year 2025 Audited Financial Statements.	
SUMMARY/OBJECTIVES: To provide the Board information about the District's annual combined financial statement audit to assist them in fulfilling their financial responsibilities as Board members.	
SUGGESTED DISCUSSION POINTS:	
SUGGESTED MOTION/ALTERNATIVES: Move to approve the Fiscal Year Audited Financial Statements as presented	
LIST OF ATTACHMENTS: TFHD Board Presentation FY 2025 Audit Results Communications with the Board of Directors TFHD – June 30, 2025 Report of Independent Auditors and Combined Financial Statements TFHD June 30, 2025 and 2024	

Tahoe Forest Hospital District

2025 Audit Results

Discussion with the Board of Directors

Agenda

1. Scope of Services
2. Auditor Opinion and Reports
3. Significant Risks Identified
4. Matters to be Communicated to the Board of Directors
5. Financial Highlights
6. Executive Session



Scope of Services

We have performed the following services for Tahoe Forest Hospital District (the District):

Annual Audit

- Annual combined financial statement audit as of and for the year ended June 30, 2025

Non-Attest Services

- Assist management with drafting the District's combined financial statements and related footnotes as of and for the year ended June 30, 2025
- Review of Form 990 and other tax returns prepared by management
- Assist management with improving the District's revenue integrity function

Auditor Opinion and Reports

Unmodified Opinion

- Combined financial statements as of and for the year ended June 30, 2025, are presented fairly and in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).



Significant Risks Identified

During the audit we have identified the following significant risks:

Significant Risks	Procedures
Valuation of Patient Accounts Receivable and Patient Service Revenue	We performed a lookback analysis to determine if management’s estimate was materially correct at 6/30/2024, based upon cash collections. We also analyzed subsequent cash collections on 6/30/2025, accounts receivable and performed analytical procedures on 6/30/2025, accounts receivable and net patient service revenue. Finally, we performed test procedures on management’s patient accounts receivable allowance model. Revenue recognition and valuation of patient accounts receivable are considered appropriate.
Cutoff of Net Patient Service Revenue	We analyzed patient charges posted during the last month of fiscal year 2025 and first month of fiscal year 2026 to determine that patient charges as of 6/30/2025 contains proper cutoff based on the dates of service.
Management Override of Controls	We performed inquiries of accounting and operational personnel, performed risk assessment procedures, and tested risk-based manual journal entry selections. Testing did not result in any observed instances of management override.



Matters to be Communicated to the Board of Directors

Our Responsibility Under U.S. Generally Accepted Auditing Standards

1

To express our opinion on whether the combined financial statements prepared by management with your oversight are fairly presented, in all material respects, and in accordance with U.S. GAAP. However, our audit doesn't relieve you or management of your responsibilities.

2

To perform an audit in accordance with generally accepted auditing standards issued by the AICPA and the California Code of Regulations, Title 2, Section 1131.2, State Controller's *Minimum Audit Requirements* for California Special Districts and design the audit to obtain reasonable, rather than absolute, assurance about whether the combined financial statements are free of material misstatement.

3

To consider internal control over financial reporting as a basis for designing audit procedures but not for the purpose of expressing an opinion on its effectiveness or to provide assurance concerning such internal control.

4

To communicate findings that, in our judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we aren't required to design procedures for the purpose of identifying other matters to communicate to you.



Planned Scope & Timing of the Audit

It's the auditor's responsibility to determine the overall audit strategy and the audit plan, including the nature, timing, and extent of procedures necessary to obtain sufficient appropriate audit evidence and to communicate with those charged with governance an overview of the planned scope and timing of the audit.

OUR COMMENTS

The planned scope and timing of the audit was communicated to you in our planning letter dated August 21, 2025.

Management Judgments & Accounting Estimates

The Board of Directors should be informed about the process used by management in formulating particularly sensitive accounting estimates and about the basis for the auditor's conclusions regarding the reasonableness of those estimates.

OUR COMMENTS

Management's judgments and accounting estimates are based on knowledge and experience about past and current events and assumptions about future events. We apply audit procedures to management's estimates to ascertain whether the estimates are reasonable under the circumstances and don't materially misstate the combined financial statements.

The quality of the District's accounting policies and underlying estimates are discussed throughout this presentation. There were no significant changes in the District's approach to applying the significant accounting policies during 2025.

Management Judgments & Accounting Estimates

Our views about qualitative aspects of the District's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures.

OUR COMMENTS

The disclosures in the combined financial statements are clear and consistent. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users; however, we don't believe any of the footnotes are particularly sensitive. The most sensitive disclosures affecting the District's combined financial statements were disclosures of significant accounting policies, net patient service revenue, assets limited as to use and investments, fair value measurement of financial instruments, patient accounts receivable, capital assets, long-term debt and capital lease obligations, right-to-use assets and lease liabilities, and subscription-based information technology arrangements in Note 1, Note 2, Note 3, Note 4, Note 5, Note 6, Note 7, Note 13, and Note 14 to the combined financial statements, respectively.

Significant Accounting Policies & Unusual Transactions

The auditor should determine that the Board of Directors is informed about the initial selection of and changes in significant accounting policies or their application. The auditor should also determine the Board of Directors is informed about the methods used to account for significant unusual transactions and the effect of significant accounting policies in controversial or emerging areas for which there's a lack of authoritative guidance or consensus.

OUR COMMENTS

Management has the responsibility for selection and use of appropriate accounting policies. The significant accounting policies used by the District are described in the notes to the combined financial statements. Throughout the course of an audit, we review changes, if any, to significant accounting policies or their application, and the initial selection and implementation of new policies. During the year ended June 30, 2025, management adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and GASB Statement No. 102, *Certain Risk Disclosures*. There have been no other new accounting policies adopted and there were no changes in the application of existing policies during fiscal year 2025.



Significant Audit Adjustments & Unadjusted Differences Considered by Management to be Immaterial

The Board of Directors should be informed of all significant audit adjustments arising from the audit. Consideration should be given to whether an adjustment is indicative of a significant deficiency or a material weakness in the District’s internal control over financial reporting, or in its process for reporting interim financial information, that could cause future combined financial statements to be materially misstated.

The Board of Directors should also be informed of uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented that were determined by management to be immaterial, both individually and in the aggregate, to the combined financial statements as a whole.

OUR COMMENTS

There were no misstatements detected as a result of our audit procedures and corrected by management.

There was one uncorrected misstatement identified during our audit as of and for the year ended June 30, 2025.

- Decrease in employee benefits expense by a total of \$1,607,241 and decrease in unrestricted net position, beginning of year, by \$1,607,241, related to prior year benefit expenses recorded in the current year and not in the prior year.



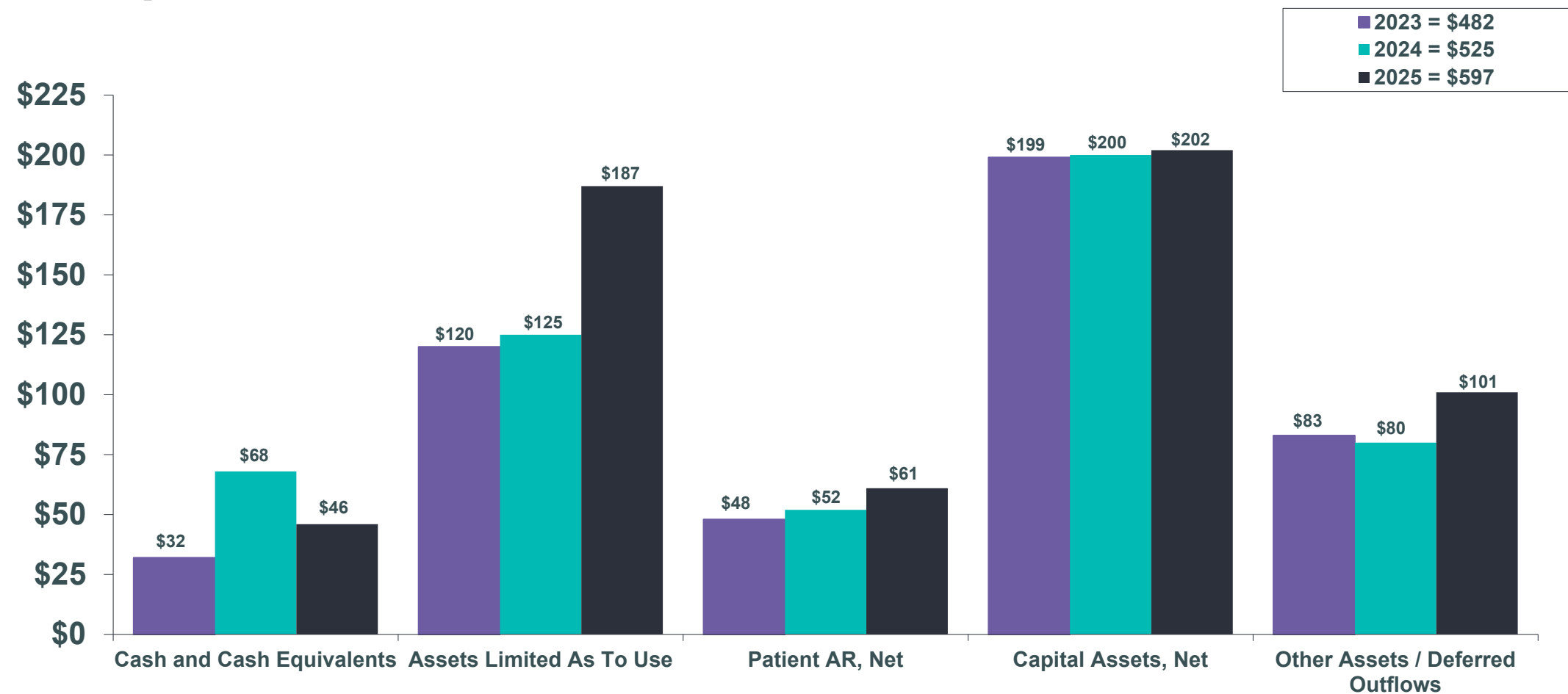
Other Required Communications

- Significant difficulties encountered during the audit
- Disagreements with management
- Circumstances affecting content of auditor's report
- Management's consultation with other accountants
- Management representation letter
- Other significant findings or issues

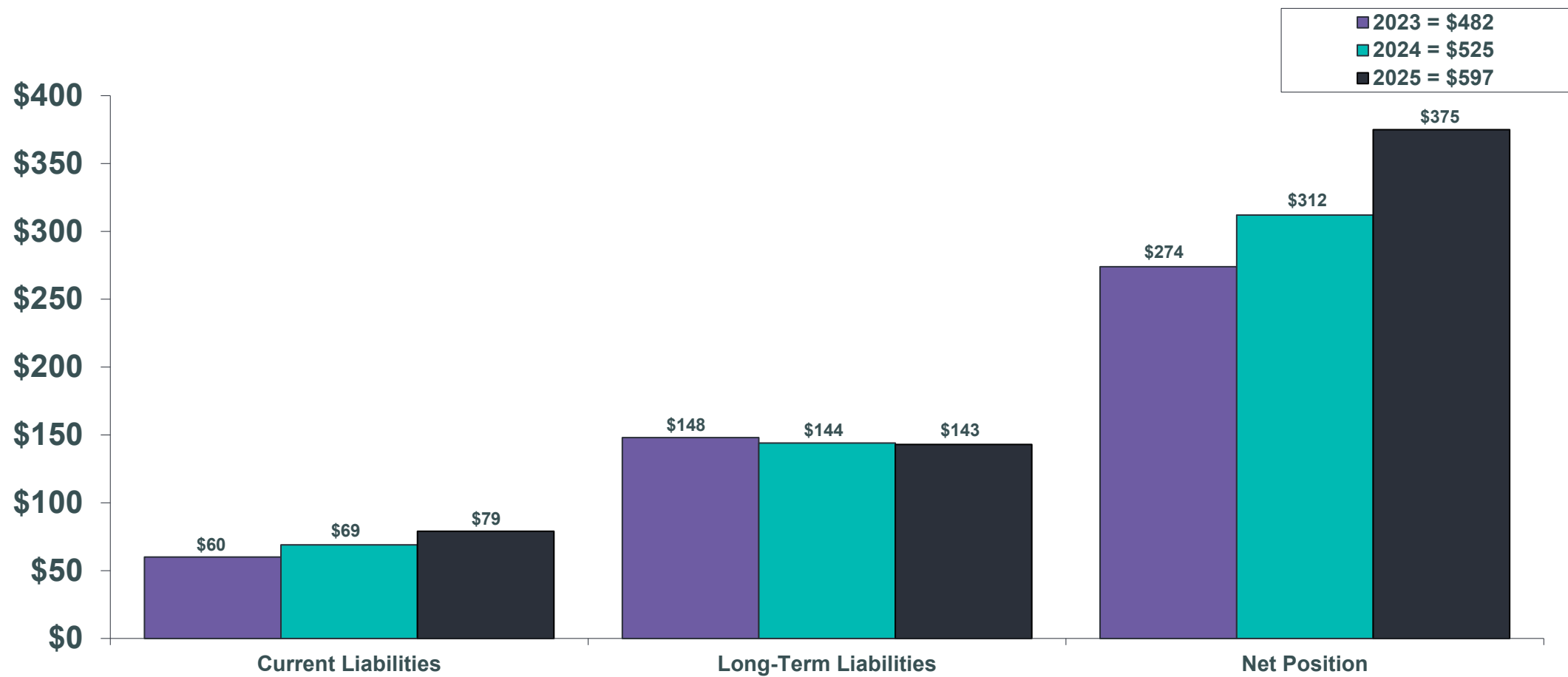


Financial Highlights

Asset and Deferred Outflows Composition (in millions) without TSC, LLC



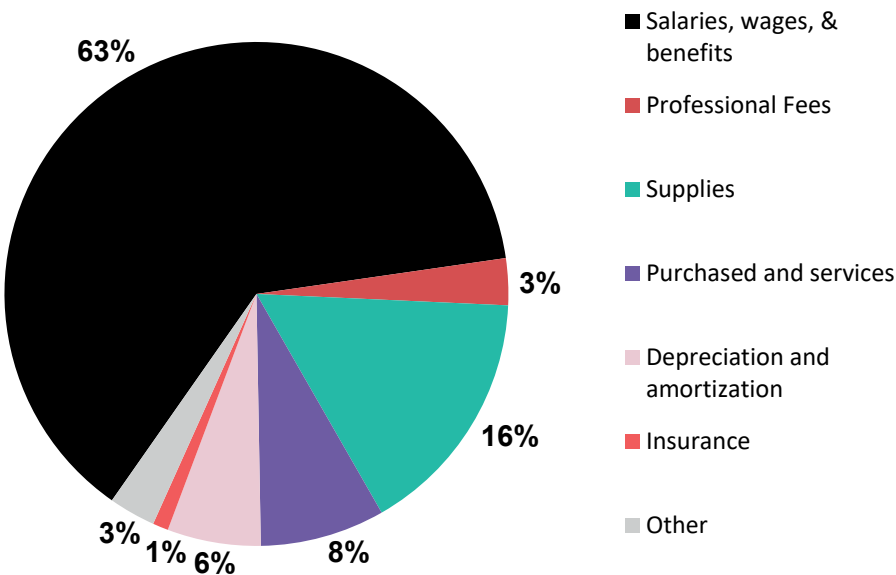
Liabilities & Net Position (in millions) without TSC, LLC



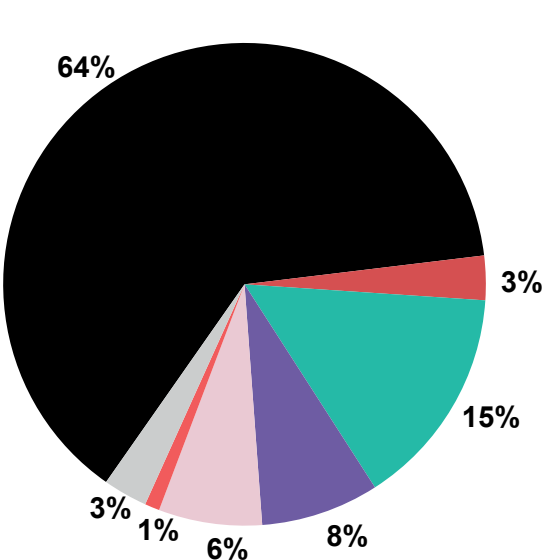
Statements of Revenues, Expenses, and Changes in Net Position – Year to Year Comparison without TSC, LLC

Total Operating Revenues and Expenses (in millions)

June 30, 2025
Operating Revenues - \$383M

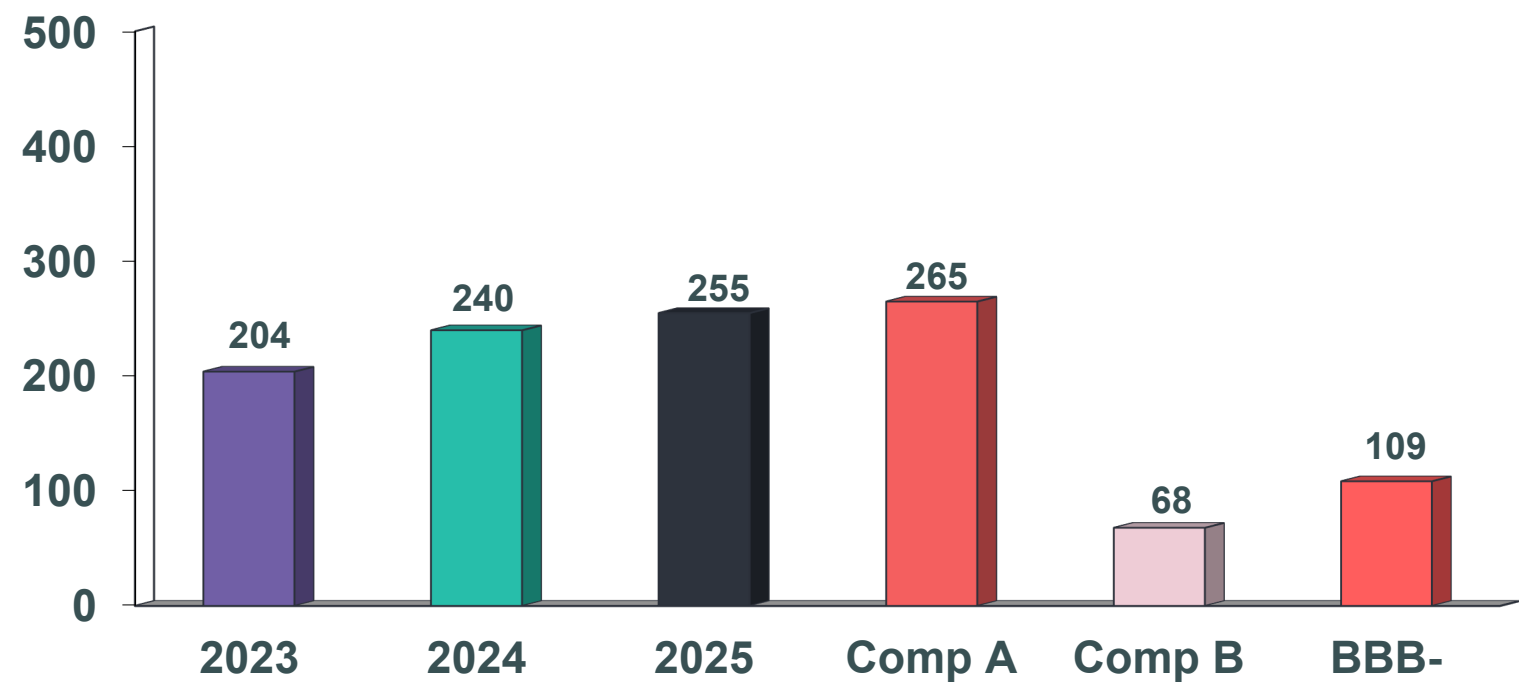


June 30, 2024
Operating Revenues - \$329M



Days Cash and Investments Ratio without TSC, LLC

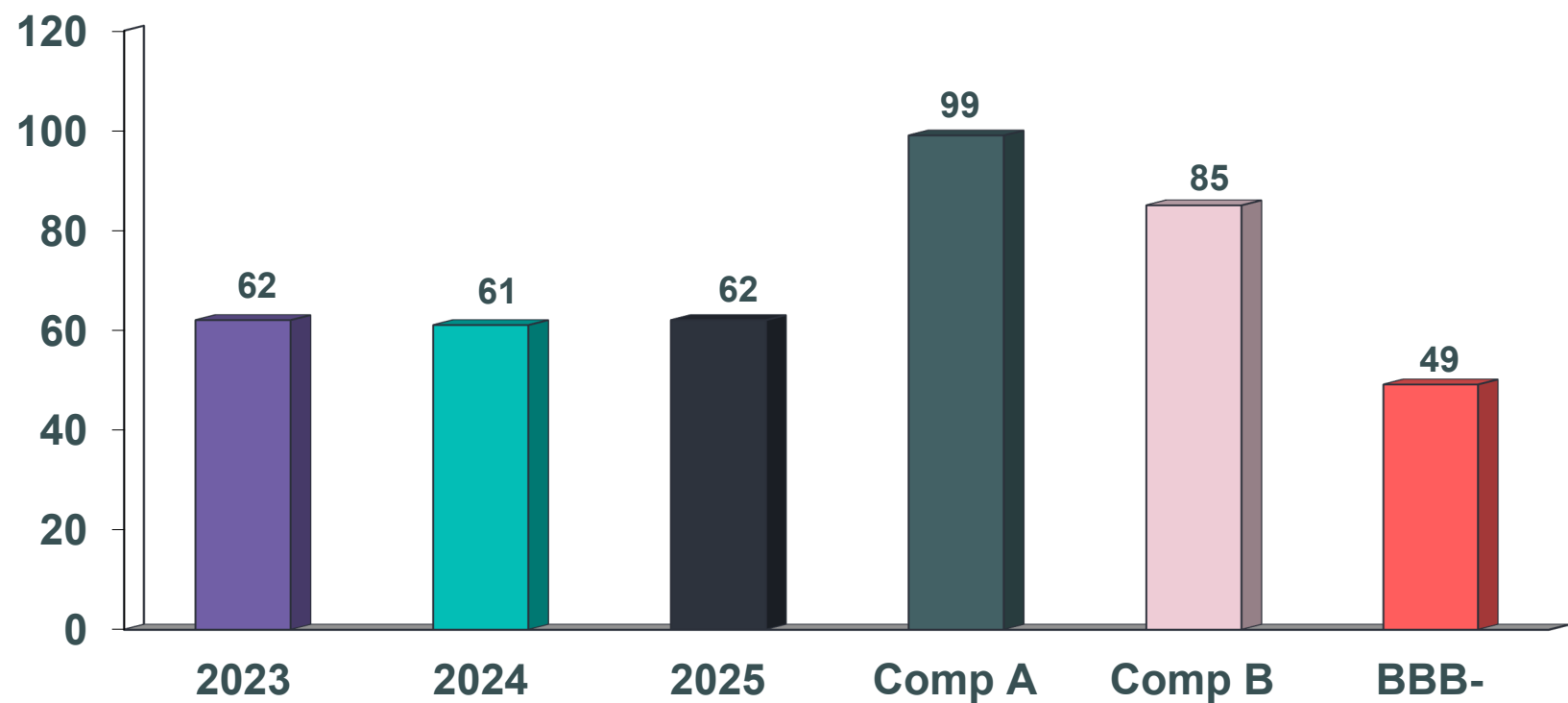
- Measures the ability of an organization to sustain operations with existing cash and investments
- The higher the number – the more cash reserves available for the District



S&P - U.S. Not-for-Profit Health
Care Stand-Alone Hospital
Median Financial Ratios - 2024

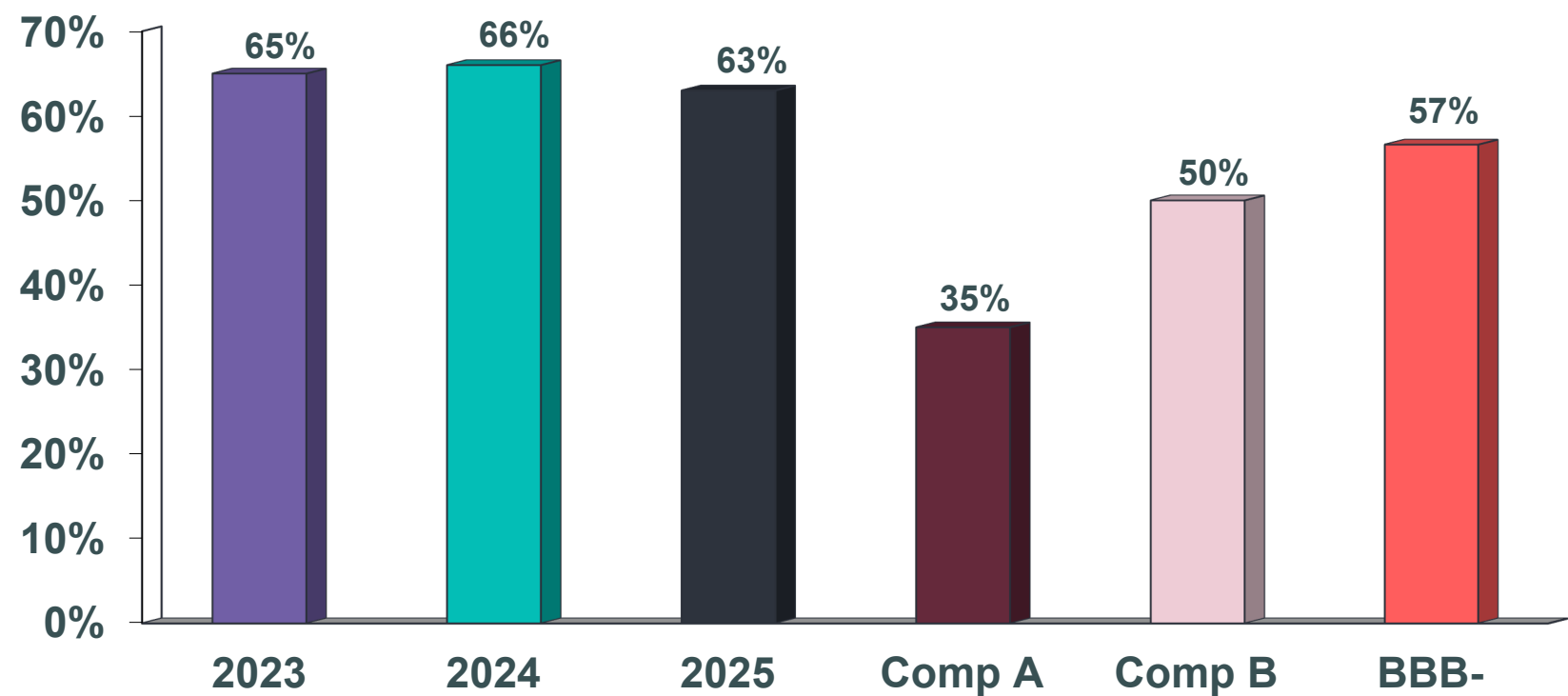
Days in Accounts Receivable Ratio without TSC, LLC

- Measures the average number of days that accounts receivable are outstanding
- The lower the number – indicates outstanding balances are being collected in a shorter duration



S&P - U.S. Not-for-Profit Health
Care Stand-Alone Hospital
Median Financial Ratios - 2024

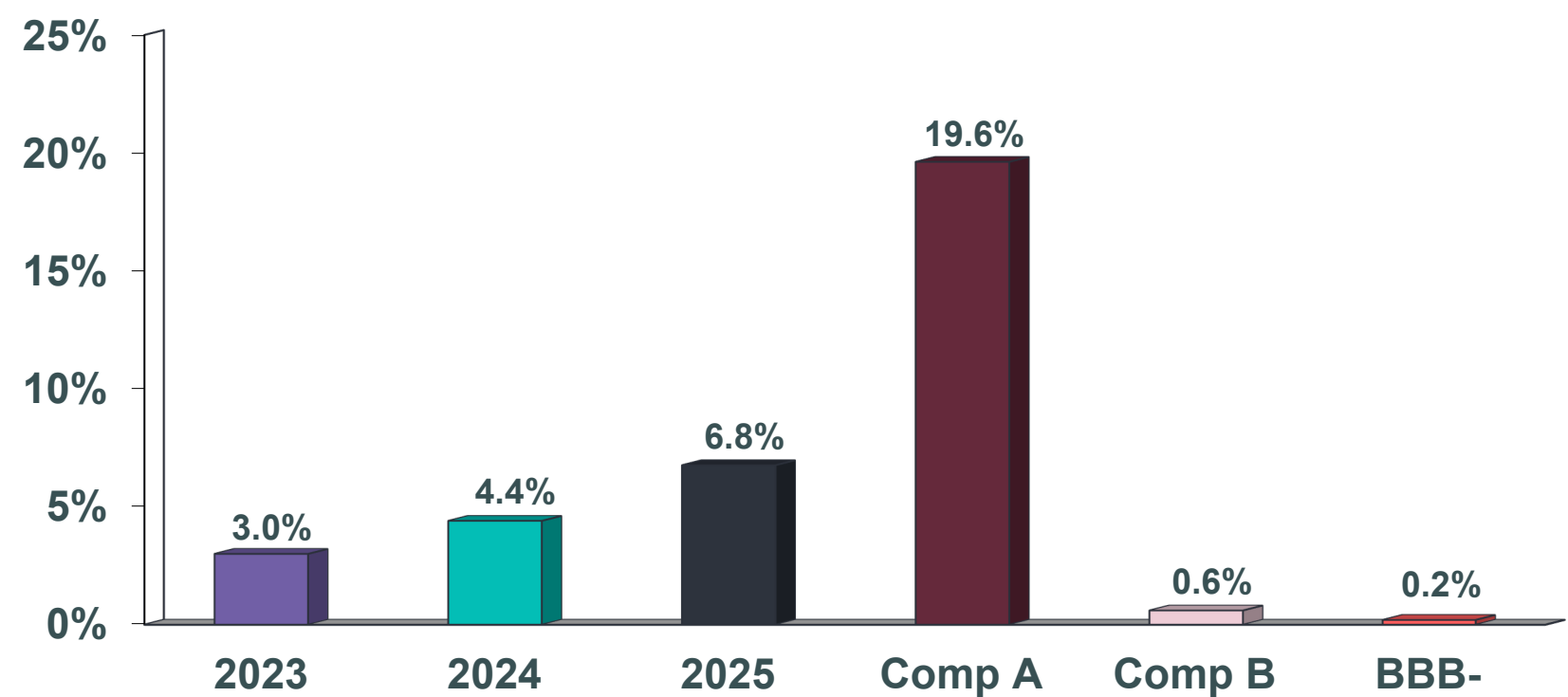
Salaries & Benefits as a Percentage of Net Revenue without TSC, LLC



S&P - U.S. Not-for-Profit Health
Care Stand-Alone Hospital
Median Financial Ratios - 2024



Operating Margin (Operating Income/Total Operating Revenue) without TSC, LLC



S&P - U.S. Not-for-Profit Health
Care Stand-Alone Hospital
Median Financial Ratios - 2024

Executive Session

THANK YOU

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Communications with
the Board of Directors

Tahoe Forest Hospital District

June 30, 2025

FINAL DRAFT

Communications with the Board of Directors

To the Board of Directors
Tahoe Forest Hospital District

We have audited the combined financial statements of Tahoe Forest Hospital District, and its discretely presented component unit, Truckee Surgery Center, LLC, collectively (the District) as of and for the year ended June 30, 2025, and have issued our report thereon dated November __, 2025. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under Auditing Standards Generally Accepted in the United States of America

As stated in our engagement letter dated May 10, 2023 (for fiscal year ends: 2023, 2024, and 2025), we are responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the combined financial statements does not relieve you or management of your responsibilities.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the California Code of Regulations, Title 2, Section 1131.2, State Controller's *Minimum Audit Requirements* for California Special Purpose Districts. As part of an audit conducted in accordance with U.S. GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit.

An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Tahoe Forest Hospital District, and its discretely presented component unit, Truckee Surgery Center, LLC's internal control over financial reporting. Accordingly, we considered Tahoe Forest Hospital District, and its discretely presented component unit, Truckee Surgery Center, LLC's internal control solely for the purposes of determining our audit procedures and not to provide assurance concerning such internal control.

We are also responsible for communicating significant matters related to the combined financial statement audit that, in our professional judgment, are relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

The supplementary information was subject to certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the combined financial statements or to the combined financial statements themselves.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our planning letter to the Board of Directors dated August 21, 2025.

Significant Audit Findings and Issues

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Tahoe Forest Hospital District, and its discretely presented component unit, Truckee Surgery Center, LLC are described in Note 1 to the combined financial statements. During the year ended June 30, 2025, management adopted Governmental Accounting Standards Board (GASB) Statement No. 101, *Compensated Absences*, and GASB Statement No. 102, *Certain Risk Disclosures*. There have been no other new accounting policies adopted and there were no changes in the application of existing policies during fiscal year 2025. We noted no transactions entered into by the District during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the combined financial statements in a different period than when the transaction occurred.

Significant Accounting Estimates

Accounting estimates are an integral part of the combined financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the combined financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the combined financial statements were:

- Management's estimate of net patient service revenue is based on management's estimates of net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. We evaluated the key factors and assumptions used to develop the estimated net realizable amounts. We found management's basis to be reasonable in relation to the combined financial statements as a whole.
- Management's estimate of the value of allowances for contractual and uncollectible accounts receivable is based on management's estimates of collectability by payor class, considering the historical payment and collection experience from each payor class. Management records the net collectible amount as the actual accounts receivable for the combined financial statements. We have gained an understanding of management's estimate methodology and examined the documentation supporting this methodology. We found management's basis to be reasonable in relation to the combined financial statements as a whole.
- Management's estimate of the value of assets and liabilities for the expected eventual settlements of claims with both Medi-Cal and Medicare, in total the "estimated amounts due to or from third-party payors," is based on management's estimate of each individual settlement on an issue by issue basis. Historical trends and other information, such as communications with fiscal intermediaries, are also considered. We evaluated the key factors and assumptions used to develop the value of amounts due to or from third-party payors. We found management's basis to be reasonable in relation to the combined financial statements as a whole.

- Management's estimate of uninsured losses for professional liability has been accrued as liabilities in the accompanying combined financial statements. We evaluated the key factors and assumptions used to develop the estimate of uninsured losses for professional liabilities. We found management's basis to be reasonable in relation to the combined financial statements as a whole.
- Management's estimate of the liability for workers' compensation claims is recognized based on management's estimate of historical claims experience and known activity subsequent to year end. We evaluated the key factors and assumptions used to develop the estimate of the liability for workers' compensation claims. We found management's basis to be reasonable in relation to the combined financial statements as a whole.
- Management's estimate of the District's operating lease right-to-use assets and lease liabilities is based on the discount rate, useful lives, and lease terms used. We have gained an understanding of management's key factors and assumptions and examined the documentation supporting the estimates. We found management's basis to be reasonable in relation to the combined financial statements as a whole.
- Management's estimate of the District's subscription assets and subscription liabilities is based on the discount rate, subscription terms, and other assumptions used. We have gained an understanding of management's key factors and assumptions and examined the documentation supporting the estimates. We found management's basis to be reasonable in relation to the combined financial statements as a whole.
- Management's estimates of the useful lives of capital assets are based on the intended use and is within accounting principles generally accepted in the United States of America. We evaluated the key factors and assumptions used to develop the estimates of the useful lives of capital assets. We found management's basis to be reasonable in relation to the combined financial statements as a whole.

Financial Statement Disclosures

The disclosures in the combined financial statements are consistent, clear, and understandable. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting the District's combined financial statements were disclosures of significant accounting policies, net patient service revenue, assets limited as to use and investments, fair value measurement of financial instruments, patient accounts receivable, capital assets, long-term debt and capital lease obligations, right-to-use assets and lease liabilities, and subscription-based information technology arrangements in Note 1, Note 2, Note 3, Note 4, Note 5, Note 6, Note 7, Note 13, and Note 14 to the combined financial statements, respectively.

Significant Unusual Transactions

We encountered no significant unusual transactions during our audit of the District's combined financial statements.

Significant Difficulties Encountered in Performing the Audit

Professional standards require us to inform you of any significant difficulties encountered in performing the audit. No significant difficulties were encountered during our audit of the District's combined financial statements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the combined financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Circumstances that Affect the Form and Content of the Auditor's Report

There may be circumstances in which we would consider it necessary to include additional information in the auditor's report in accordance with US GAAS. There were no circumstances that affected the form and content of the auditor's report.

Uncorrected Misstatements

Professional standards require us to accumulate all factual and judgmental misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The schedule below summarizes uncorrected misstatements of the combined financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the combined financial statements as a whole.

- Decrease in employee benefits expense by a total of \$1,607,241 and decrease in unrestricted net position, beginning of year, by \$1,607,241, related to prior year benefit expenses recorded in the current year and not in the prior year.

Management Representations

We have requested certain representations from management that are included in the attached management representation letter dated November __, 2025.

Management Consultation with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the District's combined financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Significant Audit Findings or Issues

We are required to communicate to you other findings or issues arising from the audit that are, in our professional judgment, significant and relevant to your oversight of the financial reporting process. There were no such items identified.

This information is intended solely for the use of the Board of Directors and management of Tahoe Forest Hospital District, and its discretely presented component unit, Truckee Surgery Center, LLC, and is not intended to be, and should not be, used by anyone other than these specified parties.

Rancho Cordova, California
November __, 2025

Report of Independent Auditors and
Combined Financial Statements

Tahoe Forest Hospital District

June 30, 2025 and 2024

FINAL DRAFT

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Management's Discussion and Analysis

FINAL DRAFT

Tahoe Forest Hospital District

Management's Discussion and Analysis

For the Years Ended June 30, 2025, 2024, and 2023

Tahoe Forest Hospital District (the District) is a public entity organized under Local Hospital District Law as set forth in the Health and Safety Code of the State of California. The District includes the following component units, which are included as blended component units of the District's combined financial statements: Tahoe Forest Health System Foundation (TFHSF), Incline Village Community Hospital Foundation (IVCHF), TIRHR, LLC (TIRHR), and the Tahoe Institute for Rural Health Research (the Institute). The District is located in Truckee, California, and Incline Village, Nevada.

Our discussion and analysis of the District financial performance provides an overview of the District's financial activities for the years ended June 30, 2025, 2024, and 2023. Please read this in conjunction with the District's combined financial statements and accompanying notes, which begin on page 14. Our discussion and analysis of the District does not include Truckee Surgery Center, LLC, which is a discretely presented component unit.

Financial Highlights for Fiscal Year 2025

- The District's increase in net position was \$63.1 million for 2025 as compared to \$37.9 million for 2024.
- The District's income from operations for fiscal year 2025 was \$25.9 million as compared to \$14.5 million for 2024.
- Nonoperating revenues were \$38.3 million in fiscal year 2025 as compared to \$24.0 million for 2024.

The District's combined financial statements consist of the following: combined statements of net position; combined statements of revenues, expenses, and changes in net position; and combined statements of cash flows. These combined financial statements and accompanying notes provide information about the operations of the District as of and for the fiscal years ended June 30, 2025 and 2024.

The Statement of Net Position and Statement of Revenues, Expenses, and Changes in Net Position

One of the most important questions asked about the District's finances is, "Is the District, as a whole, better off or worse off as a result of the year's activities?" The statement of net position and the statement of revenues, expenses, and changes in net position report information about the District's resources and its operations in a way that helps answer this question. These two statements include all assets and liabilities using the accrual basis of accounting. All of the current year's revenues and expenses are taken into account, regardless of when cash is received or paid.

These two statements report the District's net position and changes in them. You can think of the District's net position (the difference between assets and liabilities) as one way to measure the District's financial health or financial position. Over time, increases or decreases in the District's net position are one indicator of whether its financial health is improving or deteriorating. You will need to consider other nonfinancial factors, however, such as changes in the District's patient base, and measures of quality of service it provides to the community, as well as local economic factors, in order to assess the overall financial health of the District.

Tahoe Forest Hospital District

Management's Discussion and Analysis

For the Years Ended June 30, 2025, 2024, and 2023

The Statement of Cash Flows

The final required financial statement is the combined statement of cash flows. This statement reports cash receipts, cash payments, and net changes in cash resulting from operating, noncapital financing, capital and related financing, and investing activities. It provides answers to questions such as "where did the cash come from," "what was cash used for," or "what was the change in cash balance during the reporting period?"

The District's Net Position

The District's net position is the difference between its assets and liabilities reported in the combined statements of net position found on page 14. The District's net position changed by \$63.1 million for 2025 as compared to \$37.9 million for 2024, as presented in the following table (amounts are in thousands):

	As of June 30,		
	2025	2024	2023
Current assets	\$ 159,802	\$ 159,058	\$ 121,019
Capital assets	201,828	200,341	198,955
Other noncurrent assets	231,538	161,157	157,301
Total assets	593,168	520,556	477,275
Deferred outflows of resources	4,323	4,593	5,017
Current liabilities	79,212	69,329	59,509
Long-term liabilities	142,988	143,604	148,470
Total liabilities	222,200	212,933	207,979
Net investment in capital assets	103,242	97,427	90,458
Restricted - expendable	13,318	4,247	7,729
Restricted - nonexpendable	604	604	604
Unrestricted	258,128	209,939	175,522
Total net position	\$ 375,291	\$ 312,216	\$ 274,313

Tahoe Forest Hospital District

Management's Discussion and Analysis

For the Years Ended June 30, 2025, 2024, and 2023

Operating Results and Changes in the District's Net Position

During 2025, the District's net position increased by \$63.1 million as compared to \$37.9 million in 2024, as presented in the following table. These increases are comprised of operating and nonoperating components and represent the total change in net position of the District. Six areas of expenses created significant differences between 2025 and 2024: salaries, wages, and benefits increased by \$25.6 million, professional fees increased by \$1.5 million, supplies increased by \$8.6 million, purchased services increased by \$3.3 million, depreciation and amortization increased by \$1.3 million, and other operating expenses increased by \$2.1 million. The increase in salaries, wages, and benefits is due to increased staffing, merit increases, management incentive compensation bonuses, employee gain-sharing bonus program, additional employment of physicians, and increased utilization of the District's self-insured health insurance program inclusive of high dollar claims. The increase in professional fees is primarily due to consulting related to physician compensation structure, benefit programs, and our revenue integrity program. The increase in supplies is primarily due to pharmaceuticals and medical supply costs, which is directly connected to the increase in volumes, inflation, and patient care plans. The increase in purchased services is primarily due to support for information technology, laboratory, authorizations, billing and coding, and interpreter services. The increase in depreciation and amortization is due to a \$6.6 million increase in depreciable assets. The increase in other operating expenses is due to increases in rent and utilities, as well as dues and subscriptions related to our cancer program.

	Fiscal years ended June 30,		
	2025	2024	2023
Operating revenues (thousands)			
Net patient service revenues	\$ 358,076	\$ 306,941	\$ 284,394
Other operating revenues	24,595	21,988	16,289
Total operating revenues	382,671	328,929	300,683
Operating expenses (thousands)			
Salaries and wages	147,238	133,867	122,564
Employee benefits	80,001	67,793	61,461
Professional fees	10,741	9,255	8,642
Supplies	55,265	46,679	42,662
Purchased services	27,732	24,394	24,713
Depreciation and amortization	21,756	20,445	19,757
Other operating expenses	14,079	11,994	11,959
Total operating expenses	356,810	314,426	291,758
Income from operations	25,861	14,503	8,926
Nonoperating revenue (expenses) (thousands)			
Property tax revenue	11,394	10,804	10,215
Property tax revenue - general obligation bonds	5,718	5,581	5,708
Interest expense	(5,444)	(5,636)	(5,804)
Other nonoperating revenues	26,617	13,294	7,447
Total nonoperating revenues	38,285	24,043	17,566
Income before other revenue, expenses, gains, and losses	64,146	38,546	26,492
Capital transfers	(1,071)	(642)	(780)
Increase in net position	\$ 63,075	\$ 37,903	\$ 25,711

Tahoe Forest Hospital District

Management's Discussion and Analysis

For the Years Ended June 30, 2025, 2024, and 2023

Operating Gains

Usually the primary component of the overall change in the District's net position is its income from operations, generally the difference between net patient service revenues and the expenses incurred to perform those services. Income from operations in 2025 was \$25.9 million as compared to \$14.5 million in 2024. Total nonoperating revenues in 2025 was \$38.3 million as compared to \$24.0 million in 2024.

These changes in the District's operations are attributable to:

- Net patient service revenues increased in 2025 by \$51.1 million (16.7%) due to a combination of changes in volumes, changes in payor mix, a charge increase, less requests for patient financial assistance, and additional reimbursements related to prior periods. Inpatient census days decreased in 2025 to 4,696 from 4,795 in 2024. Adjusted patient days were up 8.3% in 2025 as compared to 2024. Inpatient charges increased by \$3.3 million to \$94.7 million in 2025 from \$91.4 million in 2024. Outpatient charges increased by \$91.7 million to \$644.8 million in 2025 from \$553.1 million in 2024, and as a percentage of total charges, outpatient charges increased to 87.2% of the total in 2025 from 85.8% in 2024. In addition, contractual allowances, charity care, and bad debt increased \$45.2 million to \$385.8 million in 2025 from \$340.6 million in 2024. Prior period settlements increased \$1.4 million to \$4.4 million in 2025 from \$3.0 million in 2024.
- An increase in other operating revenues of \$2.6 million (11.9%) in 2025.
- Operating expenses increased by \$42.4 million (13.5%) in 2025 due to added services and providers, additional full time equivalents (FTEs) including employed physicians, employee gain sharing program, management incentive compensation bonuses, merit increases, increased health insurance utilization, consulting related to physician compensation structure, benefit programs, and our revenue integrity program, increased pharmaceutical and medical supply costs, increased purchased services to support information technology, laboratory, authorizations, billing and coding, and interpreter services, increased other operating expenses due to increases in rent and utilities, as well as dues and subscriptions related to our cancer program, and increased depreciation and amortization due to a \$6.6 million increase in depreciable assets.
- Employee salaries, wages, and benefits were \$227.2 million in 2025 and \$201.7 million in 2024. The components of these costs are as follows:
 - ◆ Salaries and wages totaled \$147.2 million in 2025 and \$133.9 million in 2024. Staffing, as measured by paid FTEs, was 1,122 in 2025 and 1,112 in 2024. The employee gain-sharing program and management incentive compensation bonuses totaled \$12.6 million in 2025 and \$9.6 million in 2024.
 - ◆ Benefits totaled \$80.0 million in 2025 and \$67.8 million in 2024. The benefits associated with the employee gain-sharing program and management incentive compensation bonuses totaled \$1.7 million in 2025 and \$1.3 million in 2024.
 - ◆ Salaries, wages, and benefits per paid FTE were \$202,530 in 2025 and \$181,349 in 2024. If we were to remove the June 30, 2025 and 2024 gain-sharing program and management incentive compensation bonuses from salaries, wages, and benefits, then the amount per paid FTE was \$189,756 in 2025 and \$171,455 in 2024.

**Tahoe Forest Hospital District
Management's Discussion and Analysis
For the Years Ended June 30, 2025, 2024, and 2023**

- Other changes were as follows:
 - ◆ There was an increase of \$1.5 million (16.1%) in professional fees. This was primarily due to consulting related to physician compensation structure, benefit programs, and our revenue integrity program.
 - ◆ There was a \$8.6 million (18.4%) increase in supplies pharmaceuticals and medical supply costs, which is directly connected to the increase in volumes, inflation, and patient care plans.
 - ◆ There was a \$3.3 million (13.7%) increase in purchased services primarily due to support for information technology, laboratory, authorizations, billing and coding, and interpreter services.
 - ◆ There was an increase of \$1.3 million (6.4%) in depreciation and amortization expense due mainly to a \$6.6 million increase in depreciable assets.
 - ◆ Other expense category changes (utilities, insurance, dues and subscriptions, travel and education, and other) increased \$2.1 million (17.4%) primarily due to an increase in rent and utilities, and dues and subscriptions related to our cancer program.

Nonoperating Revenues and Expenses

Nonoperating revenues consist of property taxes paid to the District, investment income, contributions, unrealized gains and losses, interest expense, and other various types of items not specifically related to the operations of patient care.

The District's Cash Flows

Changes in the District's cash flows are consistent with the operating income and nonoperating revenues and expenses discussed earlier.

Capital Assets

At the end of 2024, the District had \$200.3 million in capital assets, net of depreciation, as detailed in the footnotes to the combined financial statements. At the end of 2025, the District had \$201.8 million invested in capital assets, net of depreciation. In 2025, the District improved facilities and acquired new equipment for a total net investment of \$17.1 million, net of disposals, as compared to \$15.3 million in 2024.

Debt Borrowings

At the end of 2024, the District had \$112.6 million in long-term debt borrowings outstanding including current maturities. At the end of 2025, the District had \$113.2 million in long-term debt borrowings outstanding including current maturities.

The District entered into a municipal lease with Bank of America in February 2025 for \$6,000,000, at 4.50%, payable over 84 months, maturing in February 2032. This financing will be utilized for the purchase of imaging equipment and software (CT scanner, X-Ray, Fluoroscopy, PACS system), surgical and anesthesia equipment, and laboratory equipment. There was no new debt financing in 2024.

Tahoe Forest Hospital District

Management's Discussion and Analysis

For the Years Ended June 30, 2025, 2024, and 2023

Statistical Analysis

	2025	2024	2023
Acute			
Admissions	1,470	1,555	1,504
Length of stay	3.19	3.08	3.24
Average daily census	12.87	13.10	13.34
Occupancy percentage	44%	45%	46%
Patient days	4,696	4,795	4,868
Total ICU days	929	999	1,012
Total medical/surgical days	2,490	2,508	2,499
Total obstetrics days	1,277	1,288	1,357
Total swing days	147	279	287
Nursery days	543	493	488
Deliveries	379	367	375
Skilled nursing units			
Patient days	10,960	10,948	9,422
Average daily census	30.03	29.91	25.81
Occupancy percentage	81%	81%	70%
Outpatient			
Emergency department visits	14,094	14,010	14,808
Surgical cases	2,543	2,186	1,998
Laboratory tests	178,851	169,857	169,697
Nuclear medicine	353	364	351
MRI	4,283	3,577	2,479
Ultrasounds	4,716	4,581	4,476
CAT scans	9,066	8,703	7,890
Diagnostic imaging & mammography	18,034	17,733	17,196
Medical oncology procedures	12,107	11,463	10,448
Radiation oncology procedures	5,625	5,175	5,862
PET CTs	606	485	418

Other Economic Factors: Summary Fiscal Year 2025 and Looking Forward to Fiscal Year 2026

We are pleased to report that we are completing our fiscal year (FY) 2025 in a very positive manner. FY 2025 reflected net patient service revenues in excess of \$358 million, which is over a 16% increase when compared to FY 2024. The growth is a result of both increased demand for services and disciplined internal performance. We would like to thank our community and the patients we serve for their ongoing trust and support.

FY 2026 reflects Tahoe Forest Health System's commitment to sound financial stewardship, ongoing investment in infrastructure and access, and a proactive approach to long-term sustainability. This year's plan is shaped by our strategic goals and a comprehensive ten-year financial forecast.

The FY 2026 budget also projects earnings before interest, depreciation, and amortization (EBIDA) of over \$27 million. This financial measure focuses on operating cash flow. It shows how much money is available to reinvest in services and operations before accounting for longer-term costs such as building depreciation or interest on debt. A strong EBIDA indicates that the organization has sufficient resources to reinvest in care, staff, and equipment. It also means we are well positioned to respond to emergencies or economic shocks without relying on short-term fixes. Most importantly, it reflects our ongoing commitment to long-term financial stability.

Tahoe Forest Hospital District

Management's Discussion and Analysis

For the Years Ended June 30, 2025, 2024, and 2023

In total, the organization is budgeting approximately \$346.7 million in operating expenses for FY 2026, which includes staffing, services, supplies, and clinical operations. Despite these rising costs, the system is projected to generate a \$27.6 million operating surplus. This preserves financial flexibility and provides room to address emerging needs.

Fiscal year 2026 represents the next phase in a multi-year effort to improve access, operational efficiency, and service coordination. Previous investments, including workflow redesign, technology upgrades, and scheduling improvements, are now producing measurable results across clinics and departments.

More than 87.0% of gross revenue now comes from outpatient care. This reflects the health system's strategic shift toward high-demand services delivered outside of the traditional hospital setting. The FY 2026 budget includes an estimated capital investment of \$5.6 million for equipment, \$5.0 million for IT/EMR and \$55.6 million for construction. These capital investments, focused on diagnostic imaging, surgical upgrades, digital infrastructure, seismic upgrades and other enhancements are aligned with our care model, growth initiatives, and commitment to sustained patient care.

Key priorities for FY 2026 include the expansion of outpatient primary and specialty services, as well as urgent care and community pharmacy. Additional investments include new diagnostic equipment such as X-ray and fluoroscopy which are at end of life. Modernization of internal systems will continue through upgraded communication tools and enhanced IT infrastructure, including cybersecurity safeguards that are essential for safe and reliable care.

While the FY 2026 budget reflects financial strength and operational momentum, we are entering this next phase with strategic caution. The broader health policy environment at both the state and federal levels is evolving in ways that require thoughtful, disciplined planning.

California's Office of Health Care Affordability (OHCA) has launched phased cost growth targets, aiming to limit annual health care spending increases to 3.5% by 2026 and 3.0% by 2029. These benchmarks apply to all providers, including rural hospitals, requiring proactive cost containment strategies and disciplined financial planning. Although OHCA's long-term goals support sustainability, the mechanism introduces new constraints that may reduce financial flexibility even as community demand continues to rise. At the federal level, Medicare and Medicaid reimbursement remains flat. Adjustments for inflation are limited, and supplemental payment programs are under increasing scrutiny.

With the passage of H.R.1 (the Big Beautiful Bill), of course we will be analyzing, forecasting and monitoring the impacts of this bill as data and information continue to be provided.

At the same time, labor and supply costs remain persistently high. Although national inflation is moderating, hospitals face a unique inflationary curve, driven by persistent clinical staffing shortages, pharmaceutical price volatility, and aging infrastructure. These realities require ongoing reprioritization of capital and operational investments.

These factors underscore the importance of fiscal discipline, prioritization, and flexibility. We are advancing carefully by investing in critical infrastructure and services while avoiding overextension. Our strategy is designed to preserve financial independence, protect our credit rating, and ensure that we can meet future needs in a more constrained regulatory and funding environment.

Tahoe Forest Hospital District

Management's Discussion and Analysis

For the Years Ended June 30, 2025, 2024, and 2023

We continue to target A-minus or better investment-grade credit rating. Maintaining strong credit ensures that we can borrow at lower cost, respond quickly to future needs, and operate with a high degree of financial independence. Reaching this goal requires careful decision-making and a willingness to make trade-offs. Some initiatives may be delayed to protect financial reserves, while others may be prioritized because of their urgency or long-term impact.

In this context, caution is not a sign of hesitation. It is an expression of responsibility. The FY26 budget reflects confidence in our strategic direction, coupled with the foresight to remain nimble. Our approach balances investment in essential services with the adaptability required to succeed in an increasingly regulated and cost-constrained environment.

In closing, FY 2026 represents a strategic shift, from foundational investments to measurable results in both operational performance and financial resilience. We are growing with intention, guided by our mission and a deep commitment to the health of our organization and community. As we move forward, our focus remains clear: deliver exceptional care today while strengthening Tahoe Forest Health System for tomorrow.

The District's Board of Directors approved the FY 2026 budget at a board meeting in June 2025. For FY 2026, the District is budgeted to increase its net position by \$23.9 million. The increase is due to the following assumptions:

- Net patient services revenue of \$349.9 million.
 - ◆ Outpatient volumes are projected to increase in fiscal year 2026, primarily in the primary care and multi-specialty clinics due to the addition of new providers in the area of women's health, ENT, pulmonology, pediatrics and behavioral health. We also anticipate continued increases in mammography exams due to the addition of mammography at our Incline Village Community Hospital location in 2025.
 - ◆ The District will increase charges by 5%. As a result, the percentages of contractual allowances are budgeted to increase with an approximate 2.5% increase in net patient service revenue percentage.
- Other operating revenue of \$22.9 million.
- Total operating expenses of \$370.7 million.
 - ◆ Overall operating expenses will increase 4.6% due to the following:
 - Increase in salaries, wages, and benefits due to an increase in our overall FTEs, wage increases, and medical insurance costs.
 - Increase in professional fees related to continued process improvement work, new integrations and implementations within our EMR system and phone system.
 - Increase in medical supplies and pharmaceuticals related to patient volume and inflation.

**Tahoe Forest Hospital District
Management's Discussion and Analysis
For the Years Ended June 30, 2025, 2024, and 2023**

- Increase in purchased services related to the replacement of our phone system, repairs and maintenance, linen services, coding and billing services, interpreter services, and snow removal.
- Increase in other expenses related to utilities, insurance, rent and physician recruitment expenses.
- Increase in depreciation due to expected increases in capital assets.
- Income from operations of \$2.1 million.
- Nonoperating revenues of \$21.8 million.

Payments from Federal and State Health Care Programs

Entities doing business with governmental payors, including Medicare and Medicaid (Medi-Cal in California), are subject to risks unique to the government-contracting environment that are difficult to anticipate and quantify. Revenues are subject to adjustment as a result of examination by government agencies as well as auditors, contractors, and intermediaries retained by federal, state, or local governments (collectively Government Agents). Resolution of such audits or reviews often extends (and in some cases does not even commence until) several years beyond the year in which services were rendered and/or fees received.

Moreover, different Government Agents frequently interpret government regulations and other requirements differently. For example, Government Agents might disagree on a patient's principal medical diagnosis, the appropriate code for a clinical procedure, or many other matters. Such disagreements might have a significant effect on the ultimate payout due from the government to fully recoup sums already paid. Governmental agencies may make changes in program interpretations, requirements, or "conditions of participation," some of which may have implications for amounts previously estimated. In addition to varying interpretation and evolving codification of the regulations, standards of supporting documentation and required data are subject to wide variation.

In accordance with generally accepted accounting principles, to account for the uncertainty around Medicare and Medi-Cal revenues, the District estimates the amount of revenue that will ultimately be received under the Medicare and Medi-Cal programs. Amounts ultimately received or paid may vary significantly from these estimates.

One additional note, the State of California continues to experience fiscal difficulties. As a result, the District will continue to see pressure placed on its Medi-Cal reimbursement for the foreseeable future.

Cautionary Note Regarding Forward-Looking Statements

Certain information provided by the District, including written as outlined above or oral statements made by its representatives, may contain forward-looking statements as defined in the Private Securities Litigation Reform Act of 1995. All statements, other than statements of historical facts, which address activities, events, or developments that the District expects or anticipates will or may occur in the future, contain forward-looking information.

**Combined Financial Statements
as of and for the Years Ended June 30, 2025 and 2024**

FINAL DRAFT

Tahoe Forest Hospital District

Combined Statements of Net Position

June 30, 2025 and 2024

	2025		2024	
	Tahoe Forest Hospital District	Truckee Surgery Center, LLC	Tahoe Forest Hospital District	Truckee Surgery Center, LLC
ASSETS				
Current assets				
Cash and cash equivalents	\$ 46,515,232	\$ 54,872	\$ 68,027,668	\$ 179,446
Patient accounts receivable, net of allowances for doubtful accounts of \$9,680,768 and \$119,038 in 2025 and \$8,571,259 and \$105,428 in 2024	60,522,334	329,880	51,525,666	482,863
Other receivables	28,594,818	5,094	21,174,431	5,094
Assets limited as to use - required for current liabilities	13,445,627	-	10,294,862	-
Inventories	7,423,294	-	5,566,886	-
Prepaid expenses and deposits	3,301,058	41,636	2,468,469	28,943
Total current assets	159,802,363	431,482	159,057,982	696,346
Assets limited as to use, net of current	173,947,281	-	115,098,840	-
Investments	15,312,607	-	3,345,730	-
Right-to-use assets, net of accumulated amortization	14,658,415	-	11,666,684	-
Subscription assets, net of accumulated amortization	23,641,774	-	27,116,972	-
Capital assets				
Nondepreciable	30,400,609	-	22,842,920	-
Depreciable, net of accumulated depreciation	171,427,153	1,158,276	177,498,091	1,086,035
	201,827,762	1,158,276	200,341,011	1,086,035
Other assets				
Beneficial interest in trusts	2,205,168	-	2,026,240	-
Other noncurrent receivables	1,772,334	20,256	1,902,743	20,256
Total assets	\$ 593,167,704	\$ 1,610,014	\$ 520,556,202	\$ 1,802,637
DEFERRED OUTFLOWS OF RESOURCES				
Deferred loss on defeasance, net	\$ 4,123,034	\$ -	\$ 4,438,430	\$ -
Accumulated decrease in fair value of hedging derivative	200,168	-	154,402	-
Total deferred outflows of resources	\$ 4,323,202	\$ -	\$ 4,592,832	\$ -
LIABILITIES				
Current liabilities				
Current maturities of long-term debt and lease obligations	\$ 5,767,351	\$ -	\$ 4,906,895	\$ -
Current maturities of lease liabilities	2,102,623	-	1,617,347	-
Current maturities of subscription liabilities	3,655,300	-	3,413,835	-
Accounts payable and accrued expenses	12,247,434	38,292	8,777,809	82,653
Accrued payroll and related expense	41,533,410	80,609	34,593,454	77,520
Estimated claims incurred but not reported	9,320,316	-	8,008,440	-
Estimated amounts due to third-party payors	2,965,266	-	6,244,959	-
Other accrued expenses	5,996	-	58,391	285
Accrued interest	1,614,031	-	1,708,137	-
Total current liabilities	79,211,727	118,901	69,329,267	160,458
Long-term debt and lease obligations, less current maturities	107,480,383	-	107,680,298	-
Lease liabilities, less current maturities	13,442,343	-	10,516,720	-
Subscription liabilities, less current maturities	21,865,368	-	25,251,850	-
Derivative instrument liability	200,168	-	154,402	-
Total liabilities	\$ 222,199,989	\$ 118,901	\$ 212,932,537	\$ 160,458
NET POSITION				
Net investment in capital assets	\$ 103,241,634	\$ -	\$ 97,426,692	\$ -
Restricted - expendable	13,317,716	-	4,246,752	-
Restricted - nonexpendable	603,984	-	603,984	-
Unrestricted	258,127,583	1,491,113	209,939,069	1,642,179
Total net position	\$ 375,290,917	\$ 1,491,113	\$ 312,216,497	\$ 1,642,179

See accompanying notes.

Tahoe Forest Hospital District
Combined Statements of Revenues, Expenses, and Changes in Net Position
For the Years Ended June 30, 2025 and 2024

	2025		2024	
	Tahoe Forest Hospital District	Truckee Surgery Center, LLC	Tahoe Forest Hospital District	Truckee Surgery Center, LLC
Operating revenues				
Net patient service revenue (net of provision for bad debts of \$9,065,362 and \$13,326 in 2025 and \$7,988,325 and \$34,550 in 2024)	\$ 358,076,163	\$ 1,493,862	\$ 306,941,252	\$ 1,981,564
Other operating revenue	24,595,168	-	21,987,599	-
Total operating revenues	382,671,331	1,493,862	328,928,851	1,981,564
Operating expenses				
Salaries and wages	147,237,940	1,069,012	133,866,628	1,007,303
Employee benefits	80,000,626	232,166	67,793,097	179,128
Professional fees	10,740,634	6,609	9,254,833	7,531
Supplies	55,264,629	629,135	46,678,700	522,018
Purchased services	27,731,568	28,995	24,393,942	9,972
Depreciation and amortization	21,756,313	157,612	20,444,798	119,029
Insurance	3,088,491	6,287	2,938,837	5,446
Other	10,990,287	586,525	9,055,024	417,561
Total operating expenses	356,810,488	2,716,341	314,425,859	2,267,988
Income (loss) from operations	25,860,843	(1,222,479)	14,502,992	(286,424)
Nonoperating revenues (expenses)				
Property tax revenue	11,394,480	-	10,803,913	-
Property tax revenue - general obligation bonds	5,718,313	-	5,581,281	-
Contributions, net	15,126,707	-	4,572,129	-
Investment income	5,037,412	-	3,410,928	-
Rental income	564,143	-	574,380	-
Interest expense	(5,444,174)	-	(5,635,909)	-
Net increase in the fair value of investments	5,991,362	-	4,118,668	-
Other nonoperating (loss) income	(103,281)	28	617,468	11,122
Total nonoperating revenues	38,284,962	28	24,042,858	11,122
Income (loss) before other revenue, expenses, gains, and losses	64,145,805	(1,222,451)	38,545,850	(275,302)
Capital transfers	(1,071,385)	1,071,385	(642,369)	642,369
Increase (decrease) in net position	63,074,420	(151,066)	37,903,481	367,067
Net position, beginning of year	312,216,497	1,642,179	274,313,016	1,275,112
Net position, end of year	\$ 375,290,917	\$ 1,491,113	\$ 312,216,497	\$ 1,642,179

See accompanying notes.

Tahoe Forest Hospital District

Combined Statements of Cash Flows

For the Years Ended June 30, 2025 and 2024

	2025		2024	
	Tahoe Forest Hospital District	Truckee Surgery Center, LLC	Tahoe Forest Hospital District	Truckee Surgery Center, LLC
Cash flows from operating activities				
Cash received from patients and third-party payors	\$ 345,799,802	\$ 1,646,845	\$ 314,820,531	\$ 1,767,373
Cash received from other sources	17,301,186	28	17,659,182	25,747
Cash paid to suppliers for goods and services	(107,087,376)	(1,314,890)	(92,604,177)	(935,218)
Cash paid to employees for services	(219,927,710)	(1,298,089)	(198,472,885)	(1,176,528)
Net cash provided by (used in) operating activities	36,085,902	(966,106)	41,402,651	(318,626)
Cash flows from noncapital financing activities				
Property tax revenues	11,405,940	-	10,781,922	-
Noncapital grants and contributions, net of other expenses	7,030,295	-	5,680,928	-
Net cash provided by noncapital financing activities	18,436,235	-	16,462,850	-
Cash flows from capital and related financing activities				
Purchase of capital assets	(17,406,523)	(229,853)	(16,301,205)	(289,421)
Proceeds from sale of capital assets	139,350	-	-	-
Payments on general obligation and revenue bonds	(4,131,955)	-	(3,833,918)	-
Interest payments on general obligation and revenue bonds	(3,078,431)	-	(3,182,606)	-
Proceeds from issuance of long-term debt	1,460,121	-	-	-
Payments on long-term debt and lease obligations	(1,019,886)	-	(1,502,655)	-
Interest payments on long-term debt and lease obligations	(993,987)	-	(991,878)	-
Payments on lease liabilities	(1,692,918)	-	(1,630,739)	-
Interest payments on lease liabilities	(240,743)	-	(158,511)	-
Payments on subscription liabilities	(3,533,624)	-	(3,341,428)	-
Interest payments on subscription liabilities	(1,225,119)	-	(1,370,635)	-
Property tax revenue received for general obligation bonds	5,708,226	-	5,562,020	-
Contributions received restricted for capital expenditures	7,800,000	-	-	-
Capital transfer from Tahoe Forest Hospital District	-	1,071,385	-	642,369
Net cash (used in) provided by capital and related financing activities	(18,215,489)	841,532	(26,751,555)	352,948
Cash flows from investing activities				
Purchases of investments and assets limited as to use	(114,653,639)	-	(60,560,816)	-
Sales of investments and assets limited as to use	52,304,385	-	62,119,908	-
Interest received	5,037,412	-	3,410,928	-
Net cash received for rental activities	564,143	-	574,380	-
Investment in Truckee Surgery Center, LLC	(1,071,385)	-	(642,369)	-
Net cash (used in) provided by investing activities	(57,819,084)	-	4,902,031	-
Net change in cash and cash equivalents	(21,512,436)	(124,574)	36,015,977	34,322
Cash and equivalents, beginning of year	68,027,668	179,446	32,011,691	145,124
Cash and equivalents, end of year	\$ 46,515,232	\$ 54,872	\$ 68,027,668	\$ 179,446

See accompanying notes.

Tahoe Forest Hospital District
Combined Statements of Cash Flows (Continued)
For the Years Ended June 30, 2025 and 2024

	2025		2024	
	Tahoe Forest Hospital District	Truckee Surgery Center, LLC	Tahoe Forest Hospital District	Truckee Surgery Center, LLC
Reconciliation of income (loss) from operations to net cash from operating activities				
Income (loss) from operations	\$ 25,860,843	\$ (1,222,479)	\$ 14,502,992	\$ (286,424)
Adjustments to reconcile income (loss) from operations to net cash from operating activities:				
Depreciation and amortization	21,756,313	157,612	20,444,798	119,029
Amortization of bond premiums/discounts and bond issuance costs	(187,618)	-	(187,618)	-
Provision for doubtful accounts	9,065,362	119,038	7,988,325	105,428
Change in assets and liabilities:				
Patient accounts receivable, net	(18,062,030)	33,945	(10,959,048)	(319,619)
Other receivables	(7,421,760)	-	(4,456,193)	14,625
Inventories	(1,856,408)	-	(291,242)	-
Prepaid expenses and deposits	(832,589)	(12,693)	1,125,194	(12,991)
Other noncurrent receivables	(940,976)	-	(1,797,778)	-
Deferred loss on defeasance, net	315,396	-	315,394	-
Accounts payable and accrued expenses	3,469,625	(44,361)	(1,110,554)	41,931
Accrued payroll and related expense	6,939,956	3,089	5,573,425	9,903
Estimated claims incurred but not reported	1,311,876	-	(588,807)	-
Estimated amounts due from/to third-party payors	(3,279,693)	-	10,850,002	-
Other accrued expenses	(52,395)	(257)	(6,239)	9,492
Total adjustments	10,225,059	256,373	26,899,659	(32,202)
Net cash provided by (used in) operating activities	\$ 36,085,902	\$ (966,106)	\$ 41,402,651	\$ (318,626)
Supplemental disclosure of noncash investing and financing activities:				
Change in fair value of beneficial interest in trusts	\$ 178,928	\$ -	\$ 151,038	\$ -
Change in fair value of assets limited as to use and investments	\$ 5,991,362	\$ -	\$ 4,118,668	\$ -
Non-cash contributions of investments	\$ 1,085,588	\$ -	\$ -	\$ -
Assets limited as to use acquired by note payable	\$ 4,539,879	\$ -	\$ -	\$ -
Noncash acquisition of right-to-use assets	\$ 5,103,817	\$ -	\$ 5,350,306	\$ -
Noncash acquisition of subscription assets	\$ 388,607	\$ -	\$ 301,486	\$ -

See accompanying notes.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Note 1 – Summary of Significant Accounting Policies

A summary of significant accounting policies applied in the preparation of the accompanying combined financial statements follows:

Reporting entity – Tahoe Forest Hospital District (the District) is a political subdivision of the State of California. The District was established in 1949 under the provisions of Local Health Care District Law as set forth in the Health and Safety Code of the State of California. The District operates Tahoe Forest Hospital in Truckee, California, and Incline Village Community Hospital in Incline Village, Nevada, which provide health care services to residents of the surrounding communities and visitors to the area. The District derives a significant portion of revenue from third-party payors, including Medicare, Medi-Cal, and commercial insurance organizations.

The District includes the following component units, which are included as blended component units of the District's combined financial statements: Tahoe Forest Health System Foundation (the TFHSF), Incline Village Community Hospital Foundation (the IVCHF), collectively (the Foundations), Tahoe Institute for Rural Health Research (the Institute), and TIRHR, LLC (TIRHR). The Institute is a nonprofit public benefit corporation and is not organized for the private gain of any person. The purposes for which the Institute is formed are for scientific research. The Institute, as a tax-exempt, nonprofit public corporation, was ill-suited to pursue proposals for support that hinged on participation by private persons in future profit. Therefore, TIRHR, a for-profit, was formed in order that research programs that the Institute was pursuing, and that were identified as potentially suitable for private investment, could be transferred. The Truckee Surgery Center, LLC (the TSC), is organized and operated for the purpose of owning and lawfully operating the facility as a Medicare certified ambulatory surgery center that principally performs musculoskeletal surgery and related anesthesia services, all consistent with the purposes of the District of furthering the health care services of the surrounding communities and visitors to the area. TSC is included in the District's combined financial statements as a discretely presented component unit, as the District owns a 99% membership interest in TSC. In fiscal years 2025 and 2024, the District advanced \$1,071,385 and \$642,369 respectively, to TSC.

In February 2024, the District filed a Certificate of Dissolution with the California Secretary of State for the Institute, which was received by the California Secretary of State in March 2024. Following this, a Notice of Correction was issued in March 2024, requesting a Nonprofit Certificate of Dissolution form and a letter from the California Attorney General confirming that the corporation has no known assets. The District subsequently submitted this request to the California Attorney General in April 2024. As of the date of dissolution, the Institute had no assets, no outstanding liabilities, and net assets were effectively reduced to zero.

The District maintains its financial records in conformity with guidelines set forth by Local Health Care District Law and the Office of Statewide Health Planning and Development of the State of California.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Basis of preparation – The combined financial statements of the District have been prepared in accordance with accounting principles generally accepted in the United States of America, including all applicable statements of the Governmental Accounting Standards Board (GASB). The proprietary fund method of accounting is followed and uses the economic resources measurement focus and the accrual basis of accounting. In addition, these statements follow generally accepted accounting principles applicable to the health care industry, which are included in the American Institute of Certified Public Accountants' Audit and Accounting Guide, *Health Care Entities*, to the extent that these principles do not contradict GASB standards.

The Foundations are not-for-profit public benefit corporations that report under Financial Accounting Standards Board standards, *Topic 958*. As such, certain revenue recognition criteria and presentation features are different from GASB revenue recognition criteria and presentation features. No modifications have been made to the combined financial statements for these differences.

Accounting standards – Pursuant to GASB Statement No. 62, *Codification of Accounting and Financial Reporting Guidance Contained in Pre-November 30, 1989 Financial Accounting Standards Board (FASB), and American Institute of Certified Public Accountants Pronouncements*, the District's proprietary fund accounting and financial reporting practices are based on all applicable GASB pronouncements, as well as codified pronouncements issued on or before November 30, 1989, and the California Code of Regulations, Title 2, Section 1131.2, State Controller's *Minimum Audit Requirements* for California Special Districts and the State Controller's Office prescribed reporting guidelines.

Use of estimates – The preparation of combined financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the combined financial statements and the reported amount of revenues and expenses during the reporting period. Major items requiring estimates and assumptions include net patient service revenue, allowance for contractual and doubtful accounts receivable, amounts due to or from third-party payors, uninsured losses for medical malpractice liabilities, liabilities for workers' compensation claims, right-to-use lease assets and liabilities, subscription assets and liabilities, and useful lives of capital assets. Actual results could differ from those estimates.

Cash and cash equivalents – The District considers cash and cash equivalents to include cash on deposit and investments in highly liquid debt instruments with an initial maturity of three months or less, excluding amounts whose use is limited by board designation or other arrangements. Cash and cash equivalents also include investments in the Local Agency Investment Fund (LAIF) and the State Treasurer's pooled investment program.

Assets limited as to use and investments – Assets limited as to use and investments consist principally of short-term money market funds, certificates of deposit, and U.S. government and corporate fixed income securities, which are recorded at fair value, and LAIF, which is recorded at amortized cost. Certain assets have been designated by the Board of Directors for replacement or purchases of capital assets, and other specific purposes, and amounts held by trustees in accordance with the indentures relating to long-term debt. Amounts required to meet current liabilities of the District are included in current assets.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Investment income or loss (including realized gains and losses on investments, interest, and dividends) are included in the increase in unrestricted net position unless the income or loss is restricted by donor or law. Unrealized gains and losses on investments are included as the net increase in the fair value of investments and reported in the accompanying combined statements of revenues, expenses, and changes in net position. Purchase premiums and discounts are recognized in investment income using the interest method over the terms of the securities. Gains and losses on the sale of securities are recorded on the trade date and are determined using the specific identification method.

Patient accounts receivable, net – Patient accounts receivable consist of amounts owed by various governmental agencies, insurance companies, and private patients. The District manages its receivables by regularly reviewing the accounts, inquiring with respective payors as to collectability, and providing for allowances in its accounting records for estimated contractual adjustments and doubtful accounts. Significant concentrations of patient accounts receivable are discussed further in the footnotes.

Inventories – Inventories are stated at the lower of cost or market. Cost is determined by the weighted-average, first-in, first-out method.

Beneficial interest in trusts – The TFHSF entered into agreements with Tahoe Truckee Community Foundation (TTCF) to establish cancer care endowment funds with TTCF (the TTCF Endowment). The purpose of the TTCF Endowment is to help shape the future of cancer care and provide support to the communities served by TFHSF. The TTCF Endowment is protected from obsolescence in accordance with the provisions specified in the Articles of Incorporation and Bylaws creating the TTCF. Should the purposes for which the TTCF Endowment was created become obsolete or incapable of fulfillment, it is TTCF's Board of Director's responsibility, after contacting and being advised by the TFHSF, to revise the charitable intent of the remaining funds to use for a purpose similar to those set forth in the agreement.

The TFHSF has also been named a beneficiary under the terms of the Tahoe Forest Cancer Center General, Patient and Family, and Sustainability Grantmaking Funds (the Funds) administered by the TTCF. Under the terms of the agreement, distributions from the Funds shall be in accordance with the spending policy established by the Board of Directors of TTCF. Distributions shall be made annually or, as the parties may, from time to time, agree. Distributions in excess of TTCF's spending policy may be made to the TFHSF in any year as determined by the Board of Directors of TTCF. The TFHSF may request, at any time, that TTCF disburse up to 100% of the Funds to the TFHSF. Such a request, however, is not binding on TTCF and may be accepted or rejected, in whole or in part, by TTCF at its sole and absolute discretion. At the establishment of the Funds, the TFHSF granted variance power to TTCF. That power gives TTCF the right to distribute the income and principal of the Funds to another not-for-profit organization of its choice if the TFHSF ceases to exist or if the governing board of TTCF votes that support of the TFHSF is no longer necessary or is inconsistent with the needs of TTCF. The TTCF Endowment and the Funds had a value of \$2,075,764 and \$1,909,740 as of June 30, 2025 and 2024, respectively, and is reported in the combined financial statements as beneficial interest in trusts.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

The IVCHF entered into agreements with The Parasol Tahoe Community Foundation (Parasol) to establish endowment and improvement funds with Parasol (the Parasol Endowment). The purpose of the Parasol Endowment is to provide support to, or for the benefit of, the Foundation and its activities in pursuit of its mission to deliver optimal health care services in the communities served by Incline Village Community Hospital. The Parasol Endowment is protected from obsolescence in accordance with the provisions specified in the Articles of Incorporation and Bylaws creating Parasol. Should the purposes for which the Parasol Endowment was created become obsolete or incapable of fulfillment, it is Parasol's Board of Director's responsibility, after contacting and being advised by the Foundation, to revise the charitable intent of the remaining funds to use for a purpose similar to those set forth in the agreement. The Parasol Endowment had a value of \$129,404 and \$116,500 as of June 30, 2025 and 2024, respectively, and is reported in the combined financial statements as beneficial interest in trusts.

The Foundations' interest in the TTCF Endowment, the Fund, and the Parasol Endowment assets are recorded in the accompanying combined statements of revenues, expenses, and changes in net position. The change in fair value attributable to the interests of the Foundations are recorded in other nonoperating revenues in the accompanying combined statements of revenues, expenses, and changes in net position. This change in fair value may include community or donor gifts to the TTCF Endowment, the Fund, and the Parasol Endowment, investment results, and distributions from the TTCF Endowment, the Fund, and the Parasol Endowment.

Capital assets – Capital assets consist of property and equipment and are reported on the basis of cost, or in the case of donated items, on the basis of fair market value at the date of donation. All purchased capital assets are valued at cost when historical records are available and at an estimated historical cost when no historical records exist. Donated capital assets are valued at their estimated fair market value on the date received. Construction-in-progress includes capitalized interest costs of related borrowings, net of interest earned on unspent proceeds of the related borrowings. It is the policy of the District to capitalize equipment costing more than \$1,500. Costs of assets sold or retired are removed from the accounts in the year of sale or retirement, with any gain or loss included in the combined statements of revenues, expenses, and changes in net position.

The District periodically evaluates prominent events or changes in circumstances affecting capital assets to determine whether impairment of a capital asset has occurred. Impairment losses on capital assets are measured using the method that best reflects the diminished service utility of the capital asset. There were no impairment losses in 2025 and 2024.

Depreciation of capital assets and amortization of capital assets under lease obligations are computed by the straight-line method for both financial reporting and cost reimbursement purposes over the estimated useful lives of the assets, which range from 2 to 40 years for land improvements, 5 to 40 years for buildings and improvements, and 3 to 20 years for equipment and software.

Routine maintenance and repairs are charged to expense as incurred. Expenditures that increase values, change capacities, or extend useful lives are capitalized.

Right-to-use assets – The District has recorded right-to-use lease assets in accordance with GASB Statement No. 87, *Leases*. The right-to-use assets are initially measured at an amount equal to the initial measurement of the related lease liability plus any lease payments made prior to the lease term, less lease incentives, and plus ancillary charges necessary to place the lease into service. The right-to-use assets are amortized on a straight-line basis over the life of the related lease.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Subscription assets – The District has recorded subscription assets in accordance with GASB Statement No. 96, *Subscription-Based Information Technology Arrangements*. The subscription assets are initially measured at an amount equal to the initial measurement of the related subscription liability plus any contract payments made to the subscription-based information technology arrangements (SBITA) vendor at the commencement of the subscription term and capitalizable initial implementation cost, less any incentive payments received from the SBITA vendor at the commencement of the subscription term. The subscription assets are amortized on a straight-line basis over the shorter of the subscription term or the useful life of the underlying assets.

Deferred loss on defeasance – The deferred loss on defeasance of the 1999 Series B Bonds is amortized using the straight-line method over the life of the bonds. The original amount of deferred loss on defeasance is \$769,305. Accumulated amortization as of June 30, 2025 and 2024, was \$575,359 and \$536,571, respectively. Amortization expense for each of the years ended June 30, 2025 and 2024, was \$38,788; and is estimated to be \$38,788 for each of the next five years.

The deferred gain on defeasance of the Series 2006 Revenue bonds is amortized using the straight-line method over the life of the bonds. The original amount of deferred gain on defeasance is \$141,300. Accumulated amortization as of June 30, 2025 and 2024, was \$78,500 and \$70,651, respectively. Amortization income for each of the years ended June 30, 2025 and 2024, was \$7,849; and is estimated to be \$7,849 for each of the next five years.

The deferred loss on defeasance of the Series A (2008) General Obligation Bonds is amortized using the effective-interest method over the life of the bonds. The original amount of deferred loss on defeasance is \$2,016,320. Accumulated amortization as of June 30, 2025 and 2024, was \$916,510 and \$824,859, respectively. Amortization expense for each of the years ended June 30, 2025 and 2024, was \$91,651; and is estimated to be \$91,651 for each of the next five years.

The deferred loss on defeasance of the Series B (2010) General Obligation Bonds is amortized using the effective-interest method over the life of the bonds. The original amount of deferred loss on defeasance is \$4,627,331. Accumulated amortization as of June 30, 2025 and 2024, was \$1,735,248 and \$1,542,442, respectively. Amortization expense for each of the years ended June 30, 2025 and 2024, was \$192,806; and is estimated to be \$192,806 for each of the next five years.

There was no significant gain or loss on defeasance of the Series 2002 Revenue Bonds with the Series 2017 Revenue Bonds.

There was no significant gain or loss on defeasance of the Series C (2012) General Obligation Bonds with the 2019 General Obligation Bonds.

Deferred outflows of resources – In addition to assets, the combined statements of net position include a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and, as such, will not be recognized as an outflow of resources (expense/expenditures) until that time. The District has two items that qualify for reporting in this category, which are the net deferred loss on defeasance and accumulated decrease in fair value of hedging derivatives reported in the combined statement of net position. A deferred loss on refunding results from the difference in the carrying value of the refunded debt and its reacquisition price. This amount is deferred and amortized over the shorter life of the refunded or refunding debt.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Compensated absences – The District’s employees earn paid time off (PTO) and long-term sick leave benefits at varying rates depending on hours worked and years of service. For most employees, PTO benefits can accumulate up to the maximum of 240 hours. For long-term sick leave, employees can earn up to 56 hours annually and is accumulated indefinitely. Employees are paid for accumulated PTO and long-term sick leave either upon termination or retirement. Accrued PTO and long-term sick leave liabilities included in accrued payroll and related expense as of June 30, 2025 and 2024, were \$14,673,311 and \$11,774,653, respectively.

The following is a summary of changes in compensated absences transactions for the years ended June 30:

	Balance as of July 1, 2024	Increases	Decreases	Balance as of June 30, 2025	Current Portion
Compensated absences	\$ 11,774,653	\$ 3,856,303	\$ 957,645	\$ 14,673,311	\$ 14,673,311
	Balance as of July 1, 2023	Increases	Decreases	Balance as of June 30, 2024	Current Portion
Compensated absences	\$ 10,844,670	\$ 2,213,032	\$ 1,283,049	\$ 11,774,653	\$ 11,774,653

Lease liabilities – The District recognizes lease contracts or equivalents that have a term exceeding one year and that meet the definition of an other than short-term lease. The District uses a discount rate that is explicitly stated or implicit in the contract. When a readily determinable discount rate is not available, the discount rate is determined using the District’s incremental borrowing rate at start of the lease for a similar asset type and term length to the contract. Short-term lease payments are expensed when incurred.

The following is a summary of changes in lease liabilities, net for the years ended June 30:

	Balance as of July 1, 2024	Increases	Decreases	Balance as of June 30, 2025	Current Portion
Lease liabilities	\$ 12,134,067	\$ 5,103,817	\$ 1,692,918	\$ 15,544,966	\$ 2,102,623
	Balance as of July 1, 2023	Increases	Decreases	Balance as of June 30, 2024	Current Portion
Lease liabilities	\$ 8,501,986	\$ 5,350,306	\$ 1,718,225	\$ 12,134,067	\$ 1,617,347

Subscription liabilities – The District entered into various agreements for IT subscriptions. These agreements range in terms up to year 2033. Total subscription payments were \$3,533,624 and \$3,341,428 for fiscal years 2025 and 2024, respectively. Variable payments based upon the use of the underlying IT asset are not included in the subscription liability because they are not fixed in substance — therefore, these payments are not included in subscription assets or subscription liabilities. There were no variable subscription expenses or payments in the fiscal years ended June 30, 2025 and 2024. The District did not enter into any additional subscription agreements that have yet to commence as of June 30, 2025.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

The District recognizes contracts or equivalents that have a term exceeding one year and the cumulative future payments on the contract exceeding \$100,000 that meet the definition of an other than short-term subscription. The District uses a discount rate that is explicitly stated or implicit in the contract. When a readily determinable discount rate is not available, the discount rate is determined using the District's incremental borrowing rate at start of the subscription for a similar asset type and term length to the contract. Short-term subscription payments are expensed when incurred.

The following is a summary of changes in subscription liabilities, net for the years ended June 30:

	Balance as of July 1, 2024	Increases	Decreases	Balance as of June 30, 2025	Current Portion
Subscription liabilities	\$ 28,665,685	\$ 388,607	\$ 3,533,624	\$ 25,520,668	\$ 3,655,300
	Balance as of July 1, 2023	Increases	Decreases	Balance as of June 30, 2024	Current Portion
Subscription liabilities	\$ 31,756,288	\$ 301,486	\$ 3,392,089	\$ 28,665,685	\$ 3,413,835

Net position – The net position of the District is comprised of net investment in capital assets, restricted – expendable, restricted – nonexpendable, and unrestricted net positions.

Net investment in capital assets – Net investment in capital assets represents investments in all capital assets (land, construction in progress, land improvements, building and building improvements, and equipment), net of depreciation/amortization, less any debt issued to finance those capital assets.

Restricted – expendable – The restricted – expendable net position is restricted through external constraints imposed by creditors, grantors, contributors, laws or regulations of other governments, or constraints imposed by law through constitutional provisions or enabling legislation, and includes assets in self-insurance trust funds, revenue bond reserve fund assets, and net position restricted to use by donors.

Restricted – nonexpendable – The restricted – nonexpendable net position is equal to the principal portion of permanent endowments. The endowments remain intact, with unrestricted earnings on such funds available for use as expendable assets.

Unrestricted – Unrestricted net position consists of net position that does not meet the definition of net investment in capital assets, restricted – expendable, or restricted – nonexpendable.

Combined statements of revenues, expenses, and changes in net position – All revenues and expenses directly related to the delivery of health care services are included in operating revenues and operating expenses in the combined statement of revenues, expenses, and changes in net position. Nonoperating revenues and expenses consist of those revenues and expenses that are related to financing and investing type activities and result from nonexchange transactions or investment return.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Net patient service revenues – Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. Delinquent patient accounts are recorded as bad debts and transferred for collection. Recoveries are recorded, net of recovery costs estimated, as an increase to net patient service revenue.

Charity care – The District provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. The District accepts all patients regardless of their ability to pay. Partial payments to which the District is entitled from public assistance programs on behalf of patients that meet the District's charity care criteria are reported as patient service revenue. Charity care, which is excluded from recognition as receivables or revenue in the combined financial statements, is measured on the basis of uncompensated cost. The gross charges excluded from net patient service revenue under the District's charity care policy were \$3,655,415 and \$513,428 for the years ended June 30, 2025 and 2024, respectively. Using the District's Medicare cost to charge ratio, the estimated cost of these charges was \$1,590,164 and \$228,410 for the years ended June 30, 2025 and 2024, respectively.

Other operating revenue – Other operating revenue is recorded when the revenue is earned, when performance of services occurred, and receipt of cash is reasonably assured, and primarily includes retail pharmacy revenue, Quality Incentive Pool (QIP) revenue, Hospital Quality Assurance Fee (HQAF) revenue, grant revenue, childcare center revenue, and thrift store revenue. The composition of other operating revenue for the years ended June 30, 2025 and 2024, were as follows:

	2025	2024
Retail pharmacy revenue	\$ 10,012,700	\$ 7,342,703
QIP revenue	5,044,159	3,345,657
HQAF revenue	3,280,729	3,060,804
Grant revenue	3,400	2,283,833
Childcare center revenue	2,332,286	2,220,868
Thrift store revenue	1,150,872	1,095,635
Other miscellaneous revenue	2,771,022	2,638,099
Total other operating revenue	<u>\$ 24,595,168</u>	<u>\$ 21,987,599</u>

Property tax revenues – Property taxes are levied by Nevada and Placer Counties on the District's behalf during the year, and are intended to help finance the District's activities during the same year. The amount of property tax received is dependent upon the assessed real property valuation, as determined by Nevada and Placer Counties Assessors. Nevada and Placer Counties have established certain dates to levy, lien, mail bills, and receive payments from property owners during the year. Property taxes are considered delinquent on the day following each payment due date. These funds are used to support the general maintenance and operation of the District, including charity care and uncompensated care programs, and to service the debt on the general obligation bonds. The District received approximately 4% and 5% of its financial support from property taxes for the years ended June 30, 2025 and 2024, respectively, exclusive of property taxes received to pay principal and interest payments of the general obligation bonds.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Risk management – The District is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and medical malpractice. Commercial insurance coverage is purchased for claims arising from such matters.

The District participates in a risk management authority for comprehensive liability self-insurance. The District is also partially self-insured for employee health insurance and workers' compensation insurance, up to certain stop-loss limits. The District estimates liabilities for claims incurred but not reported based on historical claims' activity. Paid claims, estimated losses, and changes in reserves are expensed in the current period. These self-insurance programs are more fully described in Note 9.

Income taxes – The District operates under the purview of the Internal Revenue Code (IRC), Section 115, and corresponding California Revenue and Taxation Code provisions. As such, it is not subject to state or federal taxes on income.

The Foundations are exempt from federal income tax under Section 501(c)(3) of the IRC. TFHSF is also exempt under Section 23701d of the California Franchise Tax Board except to the extent of unrelated business taxable income as defined under IRC Sections 511 through 515. The Foundations have not entered into any activities that would jeopardize its tax-exempt status. Therefore, no provision for income taxes is required.

Reclassifications – Certain reclassifications have been made to the 2024 combined financial statements to conform to the 2025 combined financial statement presentation. These reclassifications had no effect on the changes in net position.

New accounting pronouncements – In June 2022, the GASB issued Statement No. 101, *Compensated Absences* (GASB 101). The objective of GASB 101 is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures. GASB 101 is effective for fiscal years beginning after December 15, 2023. The District adopted GASB 101 for the year beginning July 1, 2024. The adoption did not result in a material impact to the District's combined financial statements.

In December 2023, the GASB issued Statement No. 102, *Certain Risk Disclosures* (GASB 102). The objective of GASB 102 is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. GASB 102 requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, GASB 102 requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact to have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued. GASB 102 is effective for fiscal years beginning after June 15, 2024. The District adopted GASB 102 for the year beginning July 1, 2024. The adoption did not result in a material impact to the District's combined financial statements.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

In April 2024, the GASB issued Statement No. 103, *Financial Reporting Model Improvements* (GASB 103). The objective of GASB 103 is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. The financial statement improvements resulting from GASB 103 include changes to management's discussion and analysis, presentation of major discretely presented component units, reporting extraordinary and special items as unusual or infrequent items, changes to the proprietary statement of revenues, expenses, and changes in fund net position, definitions of operating and nonoperating revenues and expenses, and the presentation of budgetary comparison information. GASB 103 is effective for fiscal years beginning after June 15, 2025. The District is currently assessing the impact of GASB 103 on the District's combined financial statements.

Note 2 – Net Patient Service Revenue

The District has agreements with third-party payors that provide for payments to the District at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare: Payments for inpatient acute care services rendered to Medicare program beneficiaries are based on prospectively determined rates, which vary according to the patient diagnostic classification system. Outpatient services are generally paid under an outpatient classification system subject to certain limitations. Certain reimbursement areas are still subject to final settlement that are determined after submission of annual cost reports and audits thereof by the Medicare fiscal intermediary. At June 30, 2025, Tahoe Forest Hospital and Incline Village Community Hospital cost reports through June 30, 2020, and June 30, 2023, respectively, have been audited or otherwise final settled.

Medi-Cal: Prior to July 1, 2013, inpatient acute care services rendered to Medi-Cal program beneficiaries were reimbursed under a cost reimbursement methodology; however, the District is also subject to per discharge limits. The District was paid for cost reimbursable items at a tentative rate with final settlement determined after submission of annual cost reports and audits thereof by Medi-Cal. Per discharge limits for the District have been determined by Medi-Cal through June 30, 2011. Beginning on July 1, 2013, inpatient acute care services were rendered to Medi-Cal program beneficiaries under a diagnostic related group (DRG) methodology. Under this methodology, similar to Medicare, services are paid at prospectively determined rates per discharge according to a patient classification system that is based on clinical, diagnostic, and other factors. Inpatient skilled nursing care services rendered to Medi-Cal program beneficiaries are reimbursed at prospectively determined per diem rates. Outpatient services rendered to Medi-Cal program beneficiaries are reimbursed based on prospectively determined fee schedules. At June 30, 2025, Tahoe Forest Hospital and Incline Village Community Hospital cost reports through June 30, 2023, have been audited or otherwise final settled.

Other: Payments for services rendered to other than Medicare and Medi-Cal program beneficiaries are based on established rates or on agreements with certain commercial insurance companies, health maintenance organizations, and preferred provider organizations that provide for various discounts from established rates.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Net patient service revenue is comprised of the following for the years ended June 30, 2025 and 2024:

	2025	2024
Daily hospital service	\$ 41,858,427	\$ 40,240,837
Inpatient ancillary services	53,430,615	51,610,060
Outpatient services	648,550,344	555,701,498
Gross patient service revenues	743,839,386	647,552,395
Less contractual allowances and provision for doubtful accounts	(385,763,223)	(340,611,143)
Net patient service revenue at Tahoe Forest Hospital District	358,076,163	306,941,252
Net patient service revenue at Truckee Surgery Center, LLC	1,493,862	1,981,564
Total net patient service revenue	<u>\$ 359,570,025</u>	<u>\$ 308,922,816</u>

Gross patient service revenue, before any provision for bad debts, summarized by payor is as follows, for the years ended June 30:

	2025	2024
Commercial	42%	43%
Medicare	40%	40%
Medi-Cal	17%	16%
Others	1%	1%
Total	<u>100%</u>	<u>100%</u>

Medicare and Medi-Cal revenue accounts for a large percentage of the District's gross patient revenues for each year. Laws and regulations governing the Medicare and Medi-Cal programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

Over five years, up to \$7.5 billion in combined federal and state funds will be available to participating entities from the QIP. As a result of participating in the QIP, the District recorded a receivable of \$4,997,204 and \$3,999,040 at June 30, 2025 and 2024, respectively, which is included in other receivables on the combined statements of net position. This program requires a qualitative assessment of certain metrics and is subject to future audits by CMS.

The District receives funds through the Assembly Bill 915 legislation, the District Hospital Directed Payment Program (DHDP), and the Rate Range Program (RR). The DHDP and RR are through intergovernmental transfers (IGT's), where funds are put up by the District to be matched by the federal government. As a result of these three programs, two of which are IGT programs, the District recorded a receivable of \$21,662,628 at June 30, 2025, for funds related to fiscal years 2025 and 2024, and a receivable of \$15,760,947 at June 30, 2024, for funds related to fiscal years 2024 and 2023, which is included in other receivables on the combined statements of net position.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Note 3 – Cash and Cash Equivalents, Assets Limited as to Use, and Investments

The District has deposits held by various financial institutions in the form of operating cash and cash equivalents. All of these funds are held in deposits, which are collateralized in accordance with the California Government Code (CGC), except for \$250,000 per account that is federally insured. At June 30, 2025 and 2024, the District's cash deposits had carrying amounts of \$46,515,232 and \$68,027,668, and bank balances of \$51,871,628 and \$76,818,988, respectively. All of these funds were held in cash deposits, which are collateralized with the California Government Code (CGC), except for \$250,000 per account that is federally insured by the Federal Deposit Insurance Corporation (FDIC).

The District is generally authorized, under state statute and local resolutions, to invest in demand deposits with financial institutions, savings accounts, certificates of deposit, U.S. Treasury securities, federal agency securities, State of California notes or bonds, notes or bonds of agencies within the State of California, obligations guaranteed by the Small Business Administration, bankers' acceptances, commercial paper, the LAIF, and equity securities.

As of June 30, 2025 and 2024, assets limited as to use and investments, at carrying value, consisted of the following:

	2025	2024
Assets limited as to use - required for current liabilities	\$ 13,445,627	\$ 10,294,862
Assets limited as to use, net of current	173,947,281	115,098,840
Investments	<u>15,312,607</u>	<u>3,345,730</u>
Total	<u>\$ 202,705,515</u>	<u>\$ 128,739,432</u>

As of June 30, 2025 and 2024, assets limited as to use and investments, at carrying value, have been set aside as follows:

	2025	2024
Board designated assets	\$ 175,999,536	\$ 118,773,967
Assets held by trustees	11,393,372	6,619,735
Unrestricted investments	<u>15,312,607</u>	<u>3,345,730</u>
Total	<u>\$ 202,705,515</u>	<u>\$ 128,739,432</u>

Tahoe Forest Hospital District

Notes to Combined Financial Statements

A summary of scheduled maturities by investment type at June 30, 2025 and 2024, were as follows:

	2025			
	Investment Maturities (in years)			Carrying Value
	Less than 1	1 to 5	6 to 10+	
Investment type				
Short-term money market	\$ 16,360,487	\$ -	\$ -	\$ 16,360,487
U.S. corporate fixed income securities	-	17,759,520	-	17,759,520
U.S. government fixed income securities	-	89,285,455	-	89,285,455
Local agency investment fund	74,999,681	-	-	74,999,681
Equity securities	4,300,372	-	-	4,300,372
Total	\$ 95,660,540	\$ 107,044,975	\$ -	\$ 202,705,515

	2024			
	Investment Maturities (in years)			Carrying Value
	Less than 1	1 to 5	6 to 10+	
Investment type				
Short-term money market	\$ 20,414,756	\$ -	\$ -	\$ 20,414,756
U.S. corporate fixed income securities	-	21,720,653	-	21,720,653
U.S. government fixed income securities	-	75,297,854	-	75,297,854
Local agency investment fund	11,204,344	-	-	11,204,344
Equity securities	101,825	-	-	101,825
Total	\$ 31,720,925	\$ 97,018,507	\$ -	\$ 128,739,432

Interest rate risk – Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes.

Credit risk and concentration of credit risk – Investment activities of the District are governed by sections of the CGC, which specify the authorized investments that may be made by the District. The District's investment policy (the Policy) requires that all investing activities of the District comply with the CGC and also sets forth certain additional restrictions which exceed those imposed by the CGC. Investment activities of the Foundations are governed by the Internal Revenue Code; therefore, its investment activities are not subject to the same requirements as the District.

CGC, Section 53635, places the following concentration limits on LAIF, which is unrated:

No more than 40% may be invested in eligible commercial paper; no more than 10% may be invested in the outstanding commercial paper of any single issuer; and no more than 10% of the outstanding commercial paper of any single issuer may be purchased.

CGC, Section 53601, places the following concentration limits on the District's investments:

No more than 5% may be invested in the securities of any one issuer, except the obligations of the U.S. government, U.S. government agencies, and U.S. government-sponsored enterprises; no more than 10% may be invested in any one mutual fund; no more than 25% may be invested in commercial paper; no more than 10% of the outstanding commercial paper of any single issuer may be purchased; no more than 30% may be invested in bankers' acceptances of any one commercial bank; no more than 30% may be invested in negotiable certificates of deposit; no more than 20% of the value of the portfolio may be invested in reverse repurchase agreements; and no more than 30% may be invested in medium-term notes.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

The District's policy maximizes the return on invested cash while minimizing risk of capital loss. The District's policy limits investments to one and one-half years, unless otherwise approved by the Board of Directors. The District was in compliance with their investment policies as of June 30, 2025.

Custodial credit risk – Custodial credit risk for deposits is the risk that, in the event of the failure of a depository financial institution, a government will not be able to recover its deposits or will not be able to recover collateral securities that are in the possession of an outside party. The custodial credit risk for investments is the risk that, in the event of failure of the counterparty (e.g., broker-dealer) to a transaction, a government will not be able to recover the value of its investments or collateral securities that are in the possession of another party.

Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure the District's deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Note 4 – Fair Value Measurement of Financial Instruments

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Fair value measurements must maximize the use of observable inputs and minimize the use of unobservable inputs. There is a hierarchy of three levels of inputs that may be used to measure fair value:

Level 1 – Quoted prices in active markets for identical assets or liabilities.

Level 2 – Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities; quoted prices in markets that are not active; or other inputs that are observable or can be corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3 – Unobservable inputs supported by little or no market activity and significant to the fair value of the assets or liabilities.

Following is a description of the valuation methodologies and inputs used for instruments measured at fair value on a recurring basis and recognized in the accompanying combined statements of net position or for which the fair value is disclosed in the notes to the combined financial statements, as well as the general classification of such instruments pursuant to the valuation hierarchy. There have been no significant changes in the valuation techniques during the years ended June 30, 2025 and 2024.

Cash and cash equivalents – The carrying amount approximates fair value.

Investments – Where quoted market prices are available in active markets, investments are classified within Level 1 of the valuation hierarchy. Observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, are classified within Level 2 of the valuation hierarchy.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Beneficial interest in trusts – As described in Note 1, the Foundations established the TTCF and Parasol Endowment and are the beneficiary of the Funds held at the TTCF. The fair value of the beneficial interest is estimated using the fair value of the assets held in trust reported by the trustees as of June 30, 2025 and 2024.

Hedging derivative – The fair value of the hedging derivative is valued using market to market valuations as of June 30, 2025 and 2024.

The following tables present the fair value measurements of instruments recognized in the accompanying combined statements of net position measured on a recurring basis and the level within the GASB 72 fair value hierarchy in which the fair value measurements fall at June 30:

Description	2025			Total
	Level 1	Level 2	Level 3	
Hedging derivative	\$ -	\$ (200,168)	\$ -	\$ (200,168)
Short-term money market	16,360,487	-	-	16,360,487
U.S. corporate fixed income securities	-	17,759,520	-	17,759,520
U.S. government fixed income securities	-	89,285,455	-	89,285,455
Equity securities	4,300,372	-	-	4,300,372
Beneficial interest in trusts	-	-	2,205,168	2,205,168
Total by fair value level	<u>\$ 20,660,859</u>	<u>\$ 106,844,807</u>	<u>\$ 2,205,168</u>	<u>\$ 129,710,834</u>
Local agency investment fund				<u>74,999,681</u>
Total				<u>\$ 204,710,515</u>

Description	2024			Total
	Level 1	Level 2	Level 3	
Hedging derivative	\$ -	\$ (154,402)	\$ -	\$ (154,402)
Short-term money market	20,414,756	-	-	20,414,756
U.S. corporate fixed income securities	-	21,720,653	-	21,720,653
U.S. government fixed income securities	-	75,297,854	-	75,297,854
Equity securities	101,825	-	-	101,825
Beneficial interest in trusts	-	-	2,026,240	2,026,240
Total by fair value level	<u>\$ 20,516,581</u>	<u>\$ 96,864,105</u>	<u>\$ 2,026,240</u>	<u>119,406,926</u>
Local agency investment fund				<u>11,204,344</u>
Total				<u>\$ 130,611,270</u>

The following table summarizes the changes in the District's Level 3 financial instruments for the years ended June 30, 2025 and 2024:

	2025	2024
Beginning balance	\$ 2,026,240	\$ 1,875,202
Change in value of beneficial interest in trusts	<u>178,928</u>	<u>151,038</u>
Ending balance	<u>\$ 2,205,168</u>	<u>\$ 2,026,240</u>

Tahoe Forest Hospital District

Notes to Combined Financial Statements

The table below presents information about significant unobservable inputs related to material categories of Level 3 financial instruments as of June 30, 2025 and 2024:

Description	Fair Value as of June 30, 2025	Valuation Technique	Unobservable Input	Range
Beneficial interest in trusts	\$ 2,205,168	Asset fair value from Trustee	Asset fair value from Trustee	Varies

Description	Fair Value as of June 30, 2024	Valuation Technique	Unobservable Input	Range
Beneficial interest in trusts	\$ 2,026,240	Asset fair value from Trustee	Asset fair value from Trustee	Varies

Note 5 – Patient Accounts Receivable

The District grants credit without collateral to its patients and third-party payors. Patient accounts receivable from government agencies represent the only concentrated group of credit risk for the District and management does not believe that there are any credit risks associated with these governmental agencies. Contracted and other patient accounts receivable consist of various payors, including individuals involved in diverse activities subject to differing economic conditions, and do not represent any concentrated credit risks to the District.

Patient accounts receivable is comprised of the following as of June 30, 2025 and 2024:

	2025	2024
Medicare and Medicare managed care	\$ 32,913,935	\$ 23,134,533
Medi-Cal and Medi-Cal managed care	32,910,198	46,667,532
Other payors	61,081,030	51,855,814
Self-pay	9,129,512	8,544,015
Gross patient accounts receivable	136,034,675	130,201,894
Less allowances for contractual adjustments and bad debts	(75,512,341)	(78,676,228)
Net patient accounts receivable at Tahoe Forest Hospital District	60,522,334	51,525,666
Net patient accounts receivable at Truckee Surgery Center, LLC	329,880	482,863
Total net patient accounts receivable	\$ 60,852,214	\$ 52,008,529

Concentration of net patient accounts receivable as of June 30, 2025 and 2024, were as follows:

	2025	2024
Commercial and other payors	71%	71%
Medicare	19%	17%
Medi-Cal	9%	11%
Self-pay	1%	1%
Total	100%	100%

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Note 6 – Capital Assets

The capital asset activity of the District for the years ended June 30, 2025 and 2024, were as follows:

	2025				Balance June 30, 2025
	Balance June 30, 2024	Increases	Decreases	Transfers	
Capital assets - nondepreciable					
Land	\$ 8,602,897	\$ -	\$ -	\$ -	\$ 8,602,897
Construction in progress, net	13,329,055	10,786,450	(51,116)	(3,177,645)	20,886,744
Property held for future expansion	910,968	-	-	-	910,968
	<u>22,842,920</u>	<u>10,786,450</u>	<u>(51,116)</u>	<u>(3,177,645)</u>	<u>30,400,609</u>
Capital assets - depreciable					
Land improvements	5,884,006	62,489	-	78,047	6,024,542
Building and improvements	268,609,621	1,895,762	(88,234)	3,099,598	273,516,747
Equipment and software	116,993,652	4,661,822	(129,618)	-	121,525,856
Capital assets at Truckee Surgery Center, LLC	1,932,817	229,853	-	-	2,162,670
	<u>393,420,096</u>	<u>6,849,926</u>	<u>(217,852)</u>	<u>3,177,645</u>	<u>403,229,815</u>
Less accumulated depreciation for					
Land improvements	3,789,031	117,833	-	-	3,906,864
Building and improvements	109,902,428	10,603,876	(129,618)	-	120,376,686
Equipment and software	100,297,729	5,058,713	-	-	105,356,442
Capital assets at Truckee Surgery Center, LLC	846,782	157,612	-	-	1,004,394
	<u>214,835,970</u>	<u>15,938,034</u>	<u>(129,618)</u>	<u>-</u>	<u>230,644,386</u>
Total capital assets - depreciable, net	<u>178,584,126</u>	<u>(9,088,108)</u>	<u>(88,234)</u>	<u>3,177,645</u>	<u>172,585,429</u>
Total capital assets, net	<u>\$ 201,427,046</u>	<u>\$ 1,698,342</u>	<u>\$ (139,350)</u>	<u>\$ -</u>	<u>\$ 202,986,038</u>
	2024				Balance June 30, 2024
	Balance June 30, 2023	Increases	Decreases	Transfers	
Capital assets - nondepreciable					
Land	\$ 8,579,997	\$ 22,900	\$ -	\$ -	\$ 8,602,897
Construction in progress, net	14,363,891	9,191,021	-	(10,225,857)	13,329,055
Property held for future expansion	910,968	-	-	-	910,968
	<u>23,854,856</u>	<u>9,213,921</u>	<u>-</u>	<u>(10,225,857)</u>	<u>22,842,920</u>
Capital assets - depreciable					
Land improvements	5,788,962	-	-	95,044	5,884,006
Building and improvements	257,301,909	2,131,959	(955,060)	10,130,813	268,609,621
Equipment and software	112,048,238	4,955,325	(9,911)	-	116,993,652
Capital assets at Truckee Surgery Center, LLC	1,643,396	289,421	-	-	1,932,817
	<u>376,782,505</u>	<u>7,376,705</u>	<u>(964,971)</u>	<u>10,225,857</u>	<u>393,420,096</u>
Less accumulated depreciation for					
Land improvements	3,675,962	113,069	-	-	3,789,031
Building and improvements	100,923,252	9,934,236	(955,060)	-	109,902,428
Equipment and software	95,439,384	4,868,256	(9,911)	-	100,297,729
Capital assets at Truckee Surgery Center, LLC	727,753	119,029	-	-	846,782
	<u>200,766,351</u>	<u>15,034,590</u>	<u>(964,971)</u>	<u>-</u>	<u>214,835,970</u>
Total capital assets - depreciable, net	<u>176,016,154</u>	<u>(7,657,885)</u>	<u>-</u>	<u>10,225,857</u>	<u>178,584,126</u>
Total capital assets, net	<u>\$ 199,871,010</u>	<u>\$ 1,556,036</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 201,427,046</u>

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Note 7 – Long-Term Debt and Lease Obligations

A summary of long-term debt and lease obligations as of June 30, 2025 and 2024, were as follows:

2025						
	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2025
General obligation bonds						
2016 GOB	March 2016	August 2040	2.00% - 5.00%	\$1,140,000 - \$3,625,000	\$ 45,110,000	\$ 38,030,000
2015 GOB	February 2015	August 2038	2.00% - 5.00%	\$865,000 - \$2,895,000	30,810,000	25,885,000
2019 GOB	September 2019	August 2042	3.00% - 5.00%	\$435,000 - \$2,270,000	24,710,000	22,915,000
Revenue bonds						
Series 2017	March 2017	July 2032	1.49%	\$566,551 - \$663,805	9,060,000	4,959,949
Series 2015	March 2015	July 2033	3.87%	\$1,125,406- \$1,583,873	20,979,000	12,305,165
Notes payable						
11046 Donner Pass Road	January 2019	February 2026	4.00%	\$533,255 - \$773,730	4,950,000	533,255
Bank of America Leasing	February 2025	February 2032	4.50%	\$244,948 - \$948,082	6,000,000	5,755,052
Lease obligations						
US Bank Equipment Financing	September 2019	September 2024	8.30%	\$273 monthly	18,176	-
US Bank Equipment Financing	October 2019	October 2024	8.28%	\$117 monthly	7,835	-
					<u>\$ 141,645,011</u>	<u>\$ 110,383,421</u>
2024						
	Date of Issue	Date of Maturity	Interest Rates	Annual Principal Installments	Original Issue Amount	Outstanding at June 30, 2023
General obligation bonds						
2016 GOB	March 2016	August 2040	2.00% - 5.00%	\$1,040,000 - \$3,625,000	\$ 45,110,000	\$ 39,170,000
2015 GOB	February 2015	August 2038	2.00% - 5.00%	\$670,000 - \$2,895,000	30,810,000	26,750,000
2019 GOB	September 2019	August 2042	3.00% - 5.00%	\$340,000 - \$2,270,000	24,710,000	23,350,000
Revenue bonds						
Series 2017	March 2017	July 2032	1.49%	\$555,443 - \$663,805	9,060,000	5,526,500
Series 2015	March 2015	July 2033	3.87%	\$1,083,475- \$1,583,873	20,979,000	13,430,569
Notes payable						
11046 Donner Pass Road	January 2019	February 2026	4.00%	\$743,441 - \$773,730	4,950,000	1,306,985
Opus Bank Muni Lease	October 2018	November 2023	2.82%	\$714,103 - \$1,671,641	8,000,000	-
Lease obligations						
US Bank Equipment Financing	September 2019	September 2024	8.30%	\$273 monthly	18,176	734
US Bank Equipment Financing	October 2019	October 2024	8.28%	\$117 monthly	7,835	474
Westamerica Bank	March 2019	March 2024	4.05%	\$39,111 - \$50,336	239,669	-
					<u>\$ 143,884,680</u>	<u>\$ 109,535,262</u>

Tahoe Forest Hospital District

Notes to Combined Financial Statements

The following tables summarize the District's long-term debt and lease obligation transactions for the years ended June 30, 2025 and 2024:

	2025				
	Balance June 30, 2024	Net Borrowings and Issuance Proceeds	Payments and Bond Premium/Discount Amortization During the Year	Balance June 30, 2025	Current Portion
2016 General obligation bond	\$ 39,170,000	\$ -	\$ (1,140,000)	\$ 38,030,000	\$ 1,260,000
2015 General obligation bond	26,750,000	-	(865,000)	25,885,000	975,000
2019 General obligation bond	23,350,000	-	(435,000)	22,915,000	495,000
General obligation bond premium/discount	3,051,931	-	(187,618)	2,864,313	-
Series 2017 Revenue bonds	5,526,500	-	(566,551)	4,959,949	577,883
Series 2015 Revenue bonds	13,430,569	-	(1,125,404)	12,305,165	1,168,959
11046 Donner Pass Road	1,306,985	-	(773,730)	533,255	533,255
Bank of America leasing	-	6,000,000	(244,948)	5,755,052	757,254
US Bank equipment financing	735	-	(735)	-	-
US Bank equipment financing	473	-	(473)	-	-
	<u>\$ 112,587,193</u>	<u>\$ 6,000,000</u>	<u>\$ (5,339,459)</u>	<u>\$ 113,247,734</u>	<u>\$ 5,767,351</u>
	2024				
	Balance June 30, 2023	Net Borrowings and Issuance Proceeds	Payments and Bond Premium/Discount Amortization During the Year	Balance June 30, 2024	Current Portion
2016 General obligation bond	\$ 40,210,000	\$ -	\$ (1,040,000)	\$ 39,170,000	\$ 1,140,000
2015 General obligation bond	27,515,000	-	(765,000)	26,750,000	865,000
2019 General obligation bond	23,740,000	-	(390,000)	23,350,000	435,000
General obligation bond premium/discount	3,239,549	-	(187,618)	3,051,931	-
Series 2017 Revenue bonds	6,081,943	-	(555,443)	5,526,500	566,551
Series 2015 Revenue bonds	14,514,044	-	(1,083,475)	13,430,569	1,125,406
11046 Donner Pass Road	2,050,426	-	(743,441)	1,306,985	773,730
Opus Bank Muni Lease	714,103	-	(714,103)	-	-
US Bank equipment financing	4,936	-	(4,201)	735	735
US Bank equipment financing	2,272	-	(1,799)	473	473
Westamerica Bank	39,111	-	(39,111)	-	-
	<u>\$ 118,111,384</u>	<u>\$ -</u>	<u>\$ (5,524,191)</u>	<u>\$ 112,587,193</u>	<u>\$ 4,906,895</u>

As of June 30, 2025, the District's long-term debt and lease obligation requirements to maturity, excluding unamortized bond premium and bond issuance costs of \$2,864,313, are as follows:

Long-Term Debt			
Years Ending June 30,	Principal	Interest	Total
2026	\$ 5,767,351	\$ 3,376,546	\$ 9,143,897
2027	5,625,707	3,173,027	8,798,734
2028	6,045,902	2,965,417	9,011,319
2029	6,494,826	2,764,463	9,259,289
2030	6,962,630	2,545,359	9,507,989
2031 - 2035	35,722,005	9,309,865	45,031,870
2036 - 2040	33,770,000	3,696,240	37,466,240
2041 - Thereafter	9,995,000	225,165	10,220,165
	<u>\$ 110,383,421</u>	<u>\$ 28,056,083</u>	<u>\$ 138,439,504</u>

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Advanced refunding – On April 13, 2006, the District advance refunded the 1999 Series A Bonds totaling \$11,790,000 with Series 2006 Revenue Bonds totaling \$24,347,998. The 1999 Series A Bonds were redeemed on July 1, 2009, in accordance with the escrow agreement.

On March 10, 2015, the District advance refunded the Series A (2008) General Obligation Bonds totaling \$29,345,000 with the 2015 General Obligation Bonds totaling \$30,810,000 at a premium of \$1,040,802. Resources totaling \$31,361,320 were placed in an escrow account for the purpose of generating resources for all future debt service payments.

This advance refunding was undertaken to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding general obligation bonds) of \$3,631,371. As a result of the refunding, total debt service payments over the next 24 years will decrease by \$5,184,014.

On May 29, 2015, the District advance refunded the Series 2006 Revenue Bonds totaling \$23,240,000 with the Series 2015 Revenue Bonds totaling \$20,979,000. Resources totaling \$24,036,325 were placed in an escrow account for the purpose of generating resources for all future debt service payments.

This advance refunding was undertaken to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding revenue bonds) of \$2,331,620. As a result of the refunding, total debt service payments over the next 22 years will decrease by \$2,570,928.

On April 7, 2016, the District advance refunded the Series B (2010) General Obligation Bonds totaling \$42,785,000 with the 2016 General Obligation Bonds totaling \$45,110,000. Resources totaling \$47,412,331 were placed in an escrow account for the purpose of generating resources for all future debt service payments.

This advance refunding was undertaken to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding general obligation bonds) of \$7,718,216. As a result of the refunding, total debt service payments over the next 22 years will decrease by \$10,617,709.

On March 27, 2017, the District advance refunded the Series 2002 Variable Rate Demand Revenue Bonds totaling \$8,890,000 with the Series 2017 Variable Rate Demand Revenue Bonds totaling \$9,060,000.

This advance refunding was undertaken to obtain an economic gain by eliminating the required line of credit associated with the Series 2002 Bonds, therefore saving approximately \$100,000 annually for the District. The Series 2017 Bonds were issued on a parity as to payment and security with the District's Series 2015 Bonds.

On August 1, 2019, the District advanced refunded the Series C (2012) General Obligation Bonds totaling \$25,570,000 with the 2019 General Obligation Bonds totaling \$24,710,000 at a premium of \$1,251,639.

This advance refunding was undertaken to obtain an economic gain (difference between the present value of the debt service payments of the refunded and refunding general obligation bonds) of \$860,000. As a result of the refunding, total debt service payments over the next 23 years will decrease by \$4,591,190.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Note 8 – Interest Rate Swap Agreement

In May 2005, as a means to lower its borrowing costs when compared against fixed rate bonds, the District entered into an interest rate swap in connection with its Series 2002 Variable Rate Revenue Bonds. The intention of the swap was to effectively change the District's variable interest rate on the Bonds to a synthetic fixed rate of 3.54%.

The Series 2002 Bonds, and the related swap agreement, mature on July 1, 2033. The swap's original notional amount of \$11,800,000 matched the variable-rate bonds at the agreement date. The swap commenced three years after the Bonds were issued (July 2002). Starting in fiscal year 2005, the notional value of the swap, and the principal amount of the associated debt, will decline with each principal payment made by the District. Under the swap, the District pays the counterparty a fixed payment of 3.54% and receives a variable payment computed as 70% of the LIBOR one-month rate.

In 2017, the 2002 bonds were defeased and the funds were used to issue the Series 2017 Revenue Bonds. The Series 2017 Revenue bonds are for a marginally larger notional amount, with the same end date, and the same interest rate based on the same driver. The swap was then found to still be effective with the new Series 2017 Revenue Bonds, and hedge accounting for the swap continued forward. At the date of defeasance, the value of the swap was approximately \$1,400,000. In June 2023, the District amended the Series 2017 Revenue Bonds Indenture of Trust. As part of the amendment, effective July 1, 2023, the Series 2017 Revenue Bonds shall bear interest at a variable rate equal to 65% of the aggregate of the daily Secured Overnight Financing Rate plus 1.70%, minus 0.10%.

As interest rates have declined since execution of the swap, the swap had negative fair values of \$200,168 and \$154,402 as of June 30, 2025 and 2024, respectively. The swap's negative fair value may be countered by a reduction in total interest payments required under the variable-rate bonds, creating a lower synthetic interest rate. Because the coupons on the District's variable-rate bonds adjust to changing interest rates, the bonds do not have a corresponding fair value increase. The fair value was estimated using mathematical approximations of market values derived from proprietary models. The valuations are calculated on a mid-market basis and do not include bid/offer spread that would be reflected in an actual price quotation. It should be assumed that the actual price quotations for unwinding the transactions would be different. In connection with the fair value determination of the interest rate swap, the District has recorded a derivative instrument liability in the amount of \$200,168 and \$154,402 at June 30, 2025 and 2024, respectively, and a corresponding accumulated decrease in fair value of hedging derivative (deferred outflow of resources). Fair values are based on a market-to-market report which is considered a Level 2 fair value input.

Credit risk – As of June 30, 2025, the District was not exposed to credit risk because the swap had a negative fair value. However, should interest rates change and the fair value of the swap become positive, the District would be exposed to credit risk in the amount of the derivative's fair value. The swap counterparty was rated AA-/Aa3 as of June 30, 2025. To mitigate the potential for credit risk, if the counterparty's credit quality falls below AA/Aa, the fair value of the swap will be fully collateralized by the counterparty with U.S. government securities. Collateral would be posted with a third-party custodian.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Termination risk – The District, or the counterparty, may terminate the swap if the other party fails to perform under the terms of the contract. The swap may be terminated by the District if the counterparty's credit rating falls below A3/A-/A-. If the swap is terminated, the variable-rate bond would no longer carry a synthetic interest rate. If at the time of termination, the swap has a negative fair value, the District would also be liable to the counterparty for a payment equal to the swap's fair value.

Note 9 – Risk Management Programs

The District is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets, errors, and omissions, injuries to employees, and natural disasters. The District carries insurance for medical malpractice and general comprehensive liability, and workers' compensation claims.

Workers' compensation insurance – The District is self-insured for workers' compensation claims. A stop-loss insurance contract executed with an insurance carrier covers individual claims in excess of \$500,000 per plan year with an aggregate limit of \$1,000,000. There were no significant changes in insurance coverage from the prior year.

Workers' compensation benefits costs from reported and unreported claims were accrued based on estimates that incorporate the District's past experience, as well as other considerations, including the nature of each claim or incident and other relevant trend factors. While the ultimate amount of workers' compensation liability is dependent on future developments, management is of the opinion that the associated liabilities for claims pending and incurred but not reported, which is included in estimated claims incurred but not reported on the combined statements of net position, is adequate to cover such claims. The liability has not been discounted. Management is aware of no potential workers' compensation liability the settlement of which, if any, would have a material adverse effect on the District's net position for the years ended June 30, 2025 and 2024.

Employee health insurance – The District is self-insured to provide group medical, dental, and vision coverage. The District funds its liability based on actual claims. A stop-loss insurance contract executed with an insurance carrier provides a specific stop-loss deductible per claim of \$375,000 with an aggregate specific annual deductible of \$100,000. There were no significant changes in insurance coverage from the prior year.

The liability for unpaid claims is estimated using an industry average that is based on actual claims paid. The estimated liability for claims pending and incurred but not reported at June 30, 2025 and 2024, has been included in the accompanying combined statements of net position under estimated claims incurred but not reported.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

The following is a summary of the changes in the workers' compensation and employee health insurance liabilities for the years ended June 30, 2025 and 2024:

2025			
	Balance July 1, 2024	Increases	Decreases
Workers' compensation	\$ 2,297,841	\$ 550,000	\$ (532,772)
Employee health	2,939,536	1,414,264	(225,000)
	<u>\$ 5,237,377</u>	<u>\$ 1,964,264</u>	<u>\$ (757,772)</u>
			<u>\$ 6,443,869</u>
2024			
	Balance July 1, 2023	Increases	Decreases
Workers' compensation	\$ 3,287,371	\$ 250,000	\$ (1,239,530)
Employee health	2,722,950	520,537	(303,951)
	<u>\$ 6,010,321</u>	<u>\$ 770,537</u>	<u>\$ (1,543,481)</u>
			<u>\$ 5,237,377</u>

Medical malpractice insurance – The District participates in a joint powers agreement (JPA) with the Program BETA Risk Management Authority (the Program).

The Program was formed for the purpose of operating a comprehensive liability self-insurance program for certain hospital districts of the Association of California Healthcare Districts, Inc. (ACHD). The Program operates as a separate JPA established as a public agency separate and distinct from ACHD. Each member hospital pays a premium commensurate with the level of coverage requested and shares surpluses and deficits proportionate to its participation in the Program. The District maintains coverage on a claims-made basis.

Coverage under a claims-made policy could expose the District to a gap in coverage if the District were to terminate coverage with the Program. In order to mitigate this potential gap in coverage, the District has accrued an estimated premium to purchase an unlimited extended reporting amendment (tail coverage) in the amount of \$2,876,447 and \$2,771,063 for the years ended June 30, 2025 and 2024, respectively.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Note 10 – Restricted Net Assets

Net assets are maintained for the following programs and services at June 30:

	2025	2024
Restricted - expendable net assets		
Cancer prevention	\$ 1,959,715	\$ 868,364
Cancer care	1,556,389	1,390,365
Hospice and other	9,801,612	1,988,023
	<u>\$ 13,317,716</u>	<u>\$ 4,246,752</u>
Restricted - nonexpendable net assets		
Investments in perpetuity, TTCF Endowment	\$ 519,375	\$ 519,375
Investments in perpetuity, Parasol Endowment	84,609	84,609
	<u>\$ 603,984</u>	<u>\$ 603,984</u>

Note 11 – Employees' Retirement Plans

The District contributes to the Tahoe Forest Hospital District Employee Money Purchase Pension Plan (the MPP Plan), a defined contribution pension plan administered by the District. The MPP Plan covers employees who complete 1,000 hours of service in a calendar year. The District is required to make annual contributions to the MPP Plan equal to 3% of each eligible employee's annual compensation, plus 3% of an eligible employee's annual compensation in excess of the Social Security tax wage base. Employee contributions are voluntary and are limited to 10% of an employee's annual compensation.

The District also offers its employees a deferred compensation plan (the 457 Plan) created in accordance with Internal Revenue Code Section 457(b). The 457 Plan allows employees to defer a portion of their current compensation until future years. The District matches participant's deferrals from 3% to 7% of compensation. Employee contributions are limited to 100% of total employee compensation or the maximum amount allowable by law. The employer matching contributions under the 457 Plan are deposited into employee accounts in the MPP Plan.

Total employer contributions under the above retirement plans were \$9,884,045 and \$9,701,667 for the years ended June 30, 2025 and 2024, respectively. As of June 30, 2025 and 2024, the District has accrued \$3,560,697 and \$4,180,782, respectively, of employer contributions related to the above retirement plans in accrued payroll and related expense on the accompanying combined statements of net position.

Note 12 – Commitments and Contingencies

Construction in progress – As of June 30, 2025 and 2024, the District had recorded \$20,886,744 and \$13,329,055, respectively, as construction-in-progress representing cost capitalized for various remodeling, major repair, and expansion projects on the District's premises. Estimated cost to complete all projects as of June 30, 2025, is \$27,518,655.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Litigation – The District is a defendant in various legal proceedings arising out of the normal conduct of its business. In the opinion of management and its legal representatives, the District has valid and substantial defenses, and settlements or awards arising from legal proceedings, if any, will not exceed existing insurance coverage, nor will they have a material adverse effect on the net position, results of operations, or liquidity of the District.

Regulatory environment – The health care industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as licensure, accreditation, government health care program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Recently, government activity has increased with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by health care providers. The District is subject to routine surveys and reviews by federal, state, and local regulatory authorities. The District has also received inquiries from health care regulatory authorities regarding its compliance with laws and regulations. Although the District management is not aware of any violations of laws and regulations, it has received corrective action requests as a result of completed and ongoing surveys from applicable regulatory authorities. Management continually works in a timely manner to implement operational changes and procedures to address all corrective action requests from regulatory authorities. Breaches of these laws and regulations and noncompliance with survey corrective action requests could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time.

Hospital Seismic Safety Act – The California Hospital Facilities Seismic Safety Act (SB 1953) specifies certain requirements that must be met at various dates in order to increase the probability that a California hospital can maintain uninterrupted operations following a major earthquake. Management believes that the District is currently substantially in compliance with these requirements.

Arbitrage – The Tax Reform Act of 1986 instituted certain arbitrage restrictions with respect to the issuance of tax-exempt bonds after August 31, 1986. Arbitrage regulations deal with the investment of all tax-exempt bond proceeds at an interest yield greater than the interest yield paid to bondholders. Generally, all interest paid to bondholders can be retroactively rendered taxable if applicable rebates are not reported and paid to the Internal Revenue Service at least every five years. During the current year, the District performed calculations of excess investment earnings on various bonds and financings and, at June 30, 2025, does not expect to incur a significant liability.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Note 13 – Right-to-Use Assets and Lease Liabilities

The District is a lessee for noncancellable leases of office space and equipment with lease terms through 2035. There are no residual value guarantees included in the measurement of the District's lease liabilities nor recognized as an expense for the years ended June 30, 2025 and 2024. The District does not have any commitments that were incurred at the commencement of the leases. The District is subject to variable equipment usage payments that are expensed when incurred. There were no amounts recognized as variable lease payments as lease expense on the combined statements of revenues, expenses, and changes in net position for the years ended June 30, 2025 and 2024. No termination penalties were incurred during the fiscal year.

	Balance as of July 1, 2024	Increases	Decreases	Balance as of June 30, 2025
Right-to-use assets	\$ 17,729,251	\$ 5,103,817	\$ -	\$ 22,833,068
Less accumulated amortization	6,062,567	2,112,086	-	8,174,653
Right to use assets, net	<u>\$ 11,666,684</u>	<u>\$ 2,991,731</u>	<u>\$ -</u>	<u>\$ 14,658,415</u>
	Balance as of July 1, 2023	Increases	Decreases	Balance as of June 30, 2024
Right-to-use assets	\$ 12,466,431	\$ 5,350,306	\$ 87,486	\$ 17,729,251
Less accumulated amortization	4,351,654	1,710,913	-	6,062,567
Right to use assets, net	<u>\$ 8,114,777</u>	<u>\$ 3,639,393</u>	<u>\$ 87,486</u>	<u>\$ 11,666,684</u>

For the years ended June 30, 2025 and 2024, the District recognized \$2,112,086 and \$1,710,913, respectively, in amortization expense included in depreciation and amortization expense on the combined statements of revenues, expenses, and changes in net position.

The future principal and interest lease payments as of June 30, 2025, were as follows:

Years ending June 30,	Principal Payments	Interest Payments	Total
2026	\$ 2,102,623	\$ 443,750	\$ 2,546,373
2027	1,800,758	394,201	2,194,959
2028	1,406,144	358,586	1,764,730
2029	1,309,581	327,461	1,637,042
2030	1,381,592	296,076	1,677,668
Thereafter	7,544,268	1,881,616	9,425,884
	<u>\$ 15,544,966</u>	<u>\$ 3,701,690</u>	<u>\$ 19,246,656</u>

The District evaluated the right-to-use assets for impairment and determined there was no impairment for the years ended June 30, 2025 and 2024.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Note 14 – Subscription-Based Information Technology Arrangements

The District has the following subscription assets activity as of June 30:

	Balance as of July 1, 2024	Increases	Decreases	Balance as of June 30, 2025
Subscription assets	\$ 36,998,914	\$ 388,607	\$ -	\$ 37,387,521
Less accumulated amortization	9,881,942	3,863,805	-	13,745,747
Subscription assets, net	<u>\$ 27,116,972</u>	<u>\$ (3,475,198)</u>	<u>\$ -</u>	<u>\$ 23,641,774</u>
	Balance as of July 1, 2023	Increases	Decreases	Balance as of June 30, 2024
Subscription assets	\$ 36,748,089	\$ 301,486	\$ 50,661	\$ 36,998,914
Less accumulated amortization	6,063,618	3,818,324	-	9,881,942
Subscription assets, net	<u>\$ 30,684,471</u>	<u>\$ (3,516,838)</u>	<u>\$ 50,661</u>	<u>\$ 27,116,972</u>

For the years ended June 30, 2025 and 2024, the District recognized \$3,863,805 and \$3,818,324, respectively, in amortization expense included in depreciation and amortization expense on the combined statements of revenues, expenses, and changes in net position.

The future subscription payments as of June 30, 2025, were as follows:

Years ending June 30,	Principal Payments	Interest Payments	Total
2026	\$ 3,655,300	\$ 1,060,839	\$ 4,716,139
2027	3,435,562	894,955	4,330,517
2028	2,760,369	756,755	3,517,124
2029	2,743,498	633,508	3,377,006
2030	2,831,039	508,171	3,339,210
Thereafter	10,094,900	749,413	10,844,313
	<u>\$ 25,520,668</u>	<u>\$ 4,603,641</u>	<u>\$ 30,124,309</u>

The District evaluated the subscription assets for impairment and determined there was no impairment for the years ended June 30, 2025 and 2024.

Tahoe Forest Hospital District

Notes to Combined Financial Statements

Note 15 – Subsequent Events

Subsequent events are events or transactions that occur after the combined statement of net position date but before the combined financial statements are issued. The District recognizes in the combined financial statements the effects of all subsequent events that provide additional evidence about conditions that existed at the date of the combined statement of net position, including the estimates inherent in the process of preparing the combined financial statements. The District's combined financial statements do not recognize subsequent events that provide evidence about conditions that did not exist at the date of the combined statement of net position but arose after the combined statement of net position date and before the combined financial statements are issued.

FINAL DRAFT



AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: FY 2025 President & CEO Incentive Compensation
DEPARTMENT: Administration	TYPE OF AGENDA ITEM: ☒ Action ☐ Consent ☐ Discussion
RESPONSIBLE PARTY: Board of Directors	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☐ Resolution ☒ Other
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☐ No ☒ N/A
BACKGROUND: President & CEO Incentive Compensation is tied to goals set annually, generally prior to the start of the fiscal year and usually linked in some manner to the organization's aspirational goals and strategic plan. The organization's goals were set prior to the hire of President & CEO, Anna Roth on March 10, 2025. The Winning Aspiration Dashboard is a performance tracking and accountability tool for the organization's strategic goals in fiscal year 2025. It monitors progress across financial, quality, service, community, and people-related domains, known as "peaks". Metrics such as days cash on hand, physician alignment scores, CMS star ratings, patient satisfaction, surgery volume growth, and community health indicators are highlighted. The dashboard integrates baseline data, current status, targets, and national benchmarks to align the organization with its mission of improving health outcomes, strengthening provider alignment, and ensuring financial sustainability.	
SUMMARY/OBJECTIVES: For FY 2025 the Organization continued to track the Organizational goals set at the beginning of the FY and the Board Executive Compensation Committee set REVISED President & CEO Incentive Compensation Goals for 03/10/2025 – 06/30/2025.	
SUGGESTED DISCUSSION POINTS: REVISED CEO FY goals were recommended by the Board Executive Compensation Committee after significant discussion.	
SUGGESTED MOTION/ALTERNATIVES: Move to consider all goals approved and achieved for a full payout (XX% of annual base wage rate) of the President and CEO's Fiscal Year 2025 Incentive Compensation plan.	
LIST OF ATTACHMENTS: FY 2025 President and CEO Incentive Compensation Goals	

REVISED Fiscal Year 2025 President & CEO Incentive Compensation Goals

Anna Roth, 3/10/2025 – 6/30/2025

1. Foster Trust-Based Relationships

Begin establishing and maintaining positive, trust-driven relationships with employees, providers, and stakeholders.

2. Promote a Culture of Collaboration

Immediately initiate efforts to cultivate a culture centered on trust and collaboration across the organization.

3. Enhance Quality and Safety

Assess quality, patient safety, and customer satisfaction to identify areas for improvement and implement targeted Quality Improvement and Process Improvement programs.

4. Evaluate and Expand Health Programs

Review the current state of health programs supported by the District, focusing on services provided to both the District and the broader community, especially those who are underserved. Identify gaps and opportunities to enhance or expand services that address evolving community health needs. Utilize marketing strategies and community partnerships to increase awareness, visibility, and engagement with key health initiatives.

5. Improve Organizational Engagement

Launch a structured program to assess and enhance engagement among employees, providers, and stakeholders. Demonstrate emotional intelligence by actively listening, making transparent decisions, and fostering inclusive communication. Use feedback to develop or expand programs that strengthen organizational alignment and engagement.



AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: FY 2026 CEO Incentive Compensation Goals & Metrics
DEPARTMENT: Administration	TYPE OF AGENDA ITEM: ☒ Action ☐ Consent ☐ Discussion
RESPONSIBLE PARTY: Board of Directors	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☐ Resolution ☒ Other
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☐ No ☒ N/A
BACKGROUND: President & CEO Incentive Compensation is tied to aspirational goals and metrics set annually, generally prior to the start of the fiscal year and usually linked in some manner to the organization's aspirational goals and strategic plan. The Winning Aspiration Dashboard is a performance tracking and accountability tool for the organization's strategic goals within the fiscal year. It monitors progress across financial, quality, service, community, and people-related domains, known as "peaks". Metrics such as days cash on hand, physician alignment scores, CMS star ratings, patient satisfaction, surgery volume growth, and community health indicators are highlighted. The dashboard integrates baseline data, current status, targets, and national benchmarks to align the organization with its mission of improving health outcomes, strengthening provider alignment, and ensuring financial sustainability.	
SUMMARY/OBJECTIVES: For FY 2026 the President and CEO Incentive Compensation Goals and metrics recommended by the Board Executive Compensation Committee as mixture of the Organizational Goals and individual goals. Extensive discussion has been held by the Board Executive Compensation Committee and staff regarding goal setting over the past three committee meetings including strategic goals versus tactical goals and the use of percentage rankings for each "peak" or domain.	
SUGGESTED DISCUSSION POINTS: • Finance & Sustainability • Access to Care • Physician Engagement • Quality of Care • Community Impact • Strategic vs. Tactical goals	

SUGGESTED MOTION/ALTERNATIVES:

Move to approve the FY 2026 President and CEO Incentive Compensation Goals as presented.

Alternate: Move to approve the FY 2026 President and CEO Incentive Compensation Goals as amended.

LIST OF ATTACHMENTS:

DRAFT-FY 2026 CEO Incentive Compensation Criteria (graphic)

DRAFT-FY 2026 CEO Incentive Compensation Criteria (text only)

DRAFT- FY 2026 President & CEO Incentive Compensation Criteria

COMMUNITY - 15%

Engage $\geq 5,000$ people to shape community priorities.

SERVICE - 15 %

Reduce Primary Care Third Next Available Appointment for patients to 30 days.

QUALITY - 15 %

Pursue Age Friendly Health System with:

Goal of Achieving Bronze-level Geriatric Emergency Department Accreditation (ACEP) at Tahoe Forest Hospital

PEOPLE - 15 %

Develop and implement workforce strategy.

FINANCE - 40%

Meet or exceed budgeted net income.

* The District Board of Directors reserves the discretion to award an incentive in instances where a percentage of established criteria has been achieved.

DRAFT - FY 2026 President & CEO Incentive Compensation Criteria

Community – 15%

- Engage ≥5,000 people to shape community priorities.

Service – 15%

- Reduce Primary Care Third Next Available Appointment for patients to 30 days.

Quality – 15%

- Pursue age friendly health system with:
 - Goal of Achieving Bronze-level Geriatric Emergency Department Accreditation (ACEP) at Tahoe Forest Hospital.

People – 15%

- Develop and implement workforce strategy.

Finance – 40%

- Meet or exceed budgeted net income.

* The District Board of Directors reserves the discretion to award an incentive in instances where a percentage of established criteria has been achieved.



AGENDA ITEM COVER SHEET

MEETING DATE: November 20, 2025	ITEM: Updated Design Build Resolution 2025-09 / Board Policy ABD-26
DEPARTMENT: Construction	TYPE OF AGENDA ITEM: ☒ Action ☐ Consent ☐ Discussion
RESPONSIBLE PARTY: Dylan Crosby, Vice President Facilities and Construction Management	SUPPORTIVE DOCUMENT ATTACHED ☐ Agreement ☐ Presentation ☒ Resolution ☒ Other Policy
BUDGET: ALLOCATED IN THE BUDGET ☐ Yes ☐ No ☒ N/A IS A BUDGET TRANSFER REQUIRED ☐ Yes ☐ No ☒ N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED ☐ Yes ☒ No ☐ N/A
BACKGROUND: Tahoe Forest Hospital District has been leveraging Design-Build procurement as a primary contracting method for construction projects since 2018. This model has proved to be cost effective, efficient, and collaborative. Effective January 1 st , 2026, the Health and Safety Code which governs Design-Build changes. This new resolution incorporates the applicable code references as required. The Tahoe Forest Hospital District Board holds authority over the use of Design-Build as well as the authority to award all construction contracts. The Board can choose to have all construction contracts presented for review and consideration or delegate the authority to staff to use Design-Build and award contracts, or anything that falls between the two options.	
SUMMARY/OBJECTIVES: - Continue the use of design-build and update applicable Health and Safety Code sections - Discuss, if any, the delegation of authorities to staff. - Update Board Policy ABD-26 to bring current with the Health and Safety code changes that will go into effect January 1st, 2026.	
SUGGESTED DISCUSSION POINTS: - Delegation of authorities and controls.	
SUGGESTED MOTION/ALTERNATIVES: 1. Move to recommend approval of Resolution 2025-09 incorporating Option 3 of Section 2. D. delegating the authority to award and execute construction contracts within the amount as approved in the fiscal year budget to the President and CEO. 2. Move to approve updated Board Policy, Awarding Public Construction Project, ABD-26.	
LIST OF ATTACHMENTS: Resolution 2025-09 Awarding Public Construction Projects, ABD-26	

RESOLUTION NO. 2025-09

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE TAHOE
FOREST HOSPITAL DISTRICT AUTHORIZING THE USE OF THE
DESIGN-BUILD CONTRACTING PROCEDURES IN ACCORDANCE
WITH HEALTH AND SAFETY CODE SECTION 32132.6 AND
DELEGATING CERTAIN RESPONSIBILITIES TO THE PRESIDENT
AND CHIEF EXECUTIVE OFFICER**

WHEREAS, as of January 1, 2026, Health and Safety Code section 32132.6 authorizes the Board of Directors of a health care district to approve the use of the design-build procedure described in Chapter 4 (commencing with Section 22160) of Part 3 of Division 2 of the Public Contract Code to assign contracts for the construction of a building or improvements directly related to construction of a hospital or health facility building;

WHEREAS, the Tahoe Forest Hospital District wishes to the use the design-build procedure referred to above for projects that meet the established criteria to obtain the cost benefits associated with design-build; and

WHEREAS, the Board of Directors seeks to approve use of the design-build procedures for all eligible projects by the District and delegate to the President and Chief Executive Officer certain authority, subject to the Board's ultimate authority for final approvals.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Tahoe Forest Hospital District, that:

SECTION 1. The design-build procedure described in Chapter 4 (commencing with Section 22160) of Part 3 of Division 2 of the Public Contract Code to assign contracts for the construction of a building or improvements directly related to construction of a hospital or health facility building is approved for use by the District.

SECTION 2. The President and Chief Executive Officer is authorized to:

- a. Determine whether design-build shall be used for any eligible project as provided by law;
- b. Initiate proceedings for bidding eligible projects, including determining whether any project will be awarded by the low bid or best value method;
- c. Oversee the Request for Qualifications and Request for Proposals required by the Public Contracts Code to gather bids;
- d. (Option 1) Prepare a recommendation for the Board; and
(Option 2) Award and execute contracts; and
(Option 3) Award and execute contracts within the approved budget; and

- e. Take all action necessary to carry out these actions.

SECTION 3. The Board shall retain its authority to award all contracts under the design-build procedures.

SECTION 4. This resolution shall take effect on January 1, 2026.

PASSED, APPROVED AND ADOPTED at a regular meeting of the Board of Directors of the Tahoe Forest Hospital District duly called and held in the District this 20th day of November, 2025 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

APPROVED:

MICHAEL MCGARRY
Chair, Board of Directors
Tahoe Forest Hospital District

ATTEST:

ALYCE WONG
Secretary, Board of Directors
Tahoe Forest Hospital District



Origination Date	10/2017
Last Approved	N/A
Last Revised	11/2025
Next Review	3 years after approval

Department Board - ABD

Awarding Public Construction Projects, ABD-26

RISK:

Without a process consistent with the requirements of the Uniform Public Construction Cost Accounting Act (Public Contracts Code § 22000 et seq.) or the Local Agency Design-Build Contracting Projects statute (Public Contracts Code § 22185.11 et seq.), inherent bias or inequitable bidding practices for public contracts could result.

PURPOSE:

This policy is intended to establish regulations to apply to all public contracts at Tahoe Forest Hospital District ("District") in a manner that is consistent with the requirements of the Uniform Public Construction Cost Accounting Act (Public Contracts Code § 22000 et seq.) and, where applicable, the best value construction contracting procedures in Public Contract Code Chapter 4.7 (§§ 22160–22185.11 et seq.).

POLICY:

- A. **Public Projects.** The term "public project" shall have the definition set forth in Public Contract Code §22002, with the exception of medical-surgical equipment or supplies, data processing or telecommunication goods or services governed by California Health and Safety Code § 32132.
- B. **Bidding Not Required.** Except as provided in subsection E, the President and Chief Executive Officer (CEO) or his or her designee, may cause public projects of sixty-seventy-five thousand dollars (\$6075,000.00) or less to be performed by employees of the District by force account, by negotiated contract, or by purchase order.
- C. **Informal Bidding.** Except as provided in subsection E, public projects of two hundred and

twenty thousand dollars (\$~~200~~220,000.00) or less, may be let to contract by informal procedures as set forth below.

- D. **Formal Bidding.** Except as provided in subsection E, public projects of more than two hundred and twenty thousand dollars (\$~~200~~220,000.00) shall be let to contract by the formal bidding procedure outlined in DMM-22.
- E. **Automatic Adjustments.** The dollar limits set forth in subsections B, C and D of this section shall adjust without District action as necessary to comply with any adjustment mandated by the Controller pursuant to the authority granted by Public Contract Code § 22020.
- F. **List of Contractors.** A list of contractors shall be developed and maintained in accordance with Public Contracts Code § 22034(a) and any criteria promulgated from time to time by the California Uniform Construction Cost Accounting Commission (Commission). Such list will be maintained by the Facilities Department.
- G. **Sole-source purchasing.** Prior to submitting a purchase request, the requesting department shall conduct a survey of available sources to determine whether there is only one source capable of competently and efficiently providing the required supplies, equipment or service. If it is determined that there is only a single source for the purchasing of a particular item or service, the Facilities Department shall prepare a waiver of bid and the contract may be awarded to the sole source vendor without competition. In this case, the relevant Director shall conduct negotiations, as appropriate, as to price, delivery, and terms.
- H. **Design-Build "Best Value" Bidding**
 - 1. The District may use the progressive design-build, also known as best value, bidding procedures in compliance with Chapter 4.~~7~~ of the Public Contract Code (Pub. Contract Code, § ~~22185~~22160 et seq.) as an alternative to the Uniform Public Construction Cost Accounting Act bidding procedures, when authorized by Chapter 4 and by Health and Safety Code section 32132.76 for the construction of a building or improvement directly related to construction of a hospital or health facility building.
 - a. The District may use progressive design-build delivery when the President & CEO (or designee) determines that this method is appropriate based on factors including:
 - i. Project complexity requiring early contractor involvement
 - ii. Accelerated delivery schedule requirements
 - iii. Innovative design or construction techniques needed
 - iv. Risk allocation benefits
 - v. Life-cycle cost considerations
 - vi. Stakeholder coordination requirements
 - 2. The District may procure progressive design-build contracts and use the progressive design-build contracting process described in Chapter 4.~~7~~ of the Public Contract Code for public works projects in excess of one million dollars (\$1,000,000) for each project.
 - 3. The District shall develop guidelines for a standard organizational conflict-of-interest

policy, consistent with applicable law, regarding the ability of a person or entity that performs services for the District relating to the solicitation of a design-build project, to submit a proposal as a design-build entity, or to join a design-build team.

4. The District and any design build entity must comply with all applicable requirements of Chapter 4.7 of the Public Contract Code and the design build "best value" bidding requirements outlined in section II of the procedure section of this policy.
5. This policy's progressive design-build authorization expires on January 1, 2031, consistent with the statutory sunset provision in Public Contract Code section 22169. The District should monitor legislative developments regarding potential extension or modification of the progressive design-build authorization.

I. **Bid Conditions.** All bids submitted to the District shall be subject to the following general conditions:

1. Contracts for work shall be awarded to the lowest responsive responsible bidder. The Facilities Department reserves the right to determine the conditions of responsibility, including matters such as delivery date, products quality and the service and reliability of the supplier.
2. The District is under no obligation, express or implied, to accept the lowest bid received. The Facilities Department reserves the right to reject all bids if it so desires.
3. No illegal, unfair, unethical or otherwise improper advantage shall be accorded to any bidder by Tahoe Forest Hospital District.
4. If bids on more than one kind of item are solicited at the same time by the district, the Facilities Department shall have the right to accept parts of one or more bids, unless the bidder has specified otherwise.

PROCEDURE:

I. Uniform Public Construction Cost Accounting Act Bidding

A. Informal Bidding Procedures

1. **Required Noticing.** When a public contract is to be bid pursuant to the procedures in this Policy, a notice inviting informal bids shall be mailed to all construction trade journals specified by the Commission in accordance with Public Contract Code § 22036.
2. **Optional Noticing.** Notification may be also provided to the contractors on the list created pursuant to Policy Section F for the category of work being bid, and to any additional contractors and/or construction trade journals.
3. **Mailing Notices.** All mailing of notices to contractors and construction trade journals shall be completed not less than ten (10) calendar days before bids are due.
4. **Description of Project.** The notice inviting informal bids shall describe the project in general terms, state how to obtain more detailed information about the project, and state the time and place for the submission of bids.

B. Formal Bidding Procedures (taken from DMM-22)

1. **Preparation of Plans, Specifications or Description of Proposed Work.** Upon determination that work is required and that formal bidding is required, the responsible staff or consultants selected by the Facilities Department shall prepare, or cause to be prepared, plans, specifications or descriptions of the work in such detail and with such specificity as the nature of the work may require. If the nature of the work so requires, such plans, specifications or descriptions shall include requirements for bid bonds and/or requirements for performance and completion bonds.
 2. **Timing of Bids.** The plans, specifications or descriptions shall also set forth the procedure and final date and time for submission of bids.
 3. **Copies.** Copies of the plans, specifications or descriptions may be sold to potential bidders at cost
- C. **Request for Bids.** In instances where formal bidding is required by law, or where it is otherwise deemed desirable or appropriate to obtain formal bids, such bids shall be invited as follows:
1. A notice inviting bids from qualified bidders, published in a newspaper of general circulation, printed and published in the District's jurisdiction; and
 2. Mail and, if available in electronic format, by facsimile or electronic mail to all construction trade journals specified by the Commission in accordance with Public Contract Code § 22036.
 3. The District may provide additional notice.
- D. **Timing of Notice.** The last such published notice or such announcement shall be published or mailed at least three (3) weeks prior to the date fixed for opening of the bids.
- E. **Requirements of Notice.** The notice required in Procedure Section C shall:
1. Describe the contemplated work,
 2. Set forth the procedure by which potential bidder may obtain copies of the plans, specifications, or description's,
 3. State the final date and address for submission of bids, and the date, time and place for opening of bids; and
 4. Set forth such other matters, if any, as would reasonably enhance the number and quality of bids.
- F. **Preparation of Submission of Bids.** Bids shall be in writing and shall refer specifically to the contemplated work. They shall be transmitted to a person or office designated by the District in the notice described in Procedure Section C. All bids shall remain sealed until the date and time set forth in such notice.
1. If the nature or performance of the work is such that pre-qualification may be required, is necessary or desirable, such procedures for such pre-qualification, shall be set forth in or provided with the plans, specifications or descriptions outlined in the notice described in Procedure Section C.
 2. **Examination and Evaluation of Bids.** All bids timely filed or, if applicable, all pre-qualified bids, shall be publicly opened by the Facilities Department on the date and time and at the place specified for the opening of bids. Bidders, or their

representatives, may be present at the time the bids are opened. The amount of each bid shall be read or a copy made available to any bidder or representative then present.

3. The bids and District's evaluation of them and the recommendations shall be presented to the Board of Directors at its next regular meeting, provided that the Board may delegate to the Director of Facilities the power to approve bids, pursuant to these policies and procedures.

G. **Awarding of Contracts.** The Board of Directors, or the Board's designee, shall award the contract for the performance of work to the lowest responsible bidder who has furnished such security as may have been specified by the Board of Directors. In the alternative, the Board may reject all bids.

1. **Rejection of Bidder.** If the Board of Directors, or the Board's designee, determines that the lowest bidder is not responsible, the contract may either be awarded to the lowest responsible bidder, or to the lowest bidder on the condition that the lowest bidder furnish security other than, or in addition to, that set forth in the plans, specifications or descriptions.
2. **Opportunity for Hearing.** If the Board of Directors decides to award the contract for the performance of work to a bidder, other than the lowest bidder, the Board shall notify the low monetary bidder of any evidence reflecting upon its responsibility received from others, or adduced as a result of an independent investigation. The Board shall afford evidence and shall permit it to present evidence that it is qualified to perform the contract. Such opportunity to rebut submitted in written form or at an informal hearing before the awarding body, committee and/or individual

H. **Bidder's Security**

1. **Type of Security Deposit or Bond.** When deemed necessary or appropriate, as with public works projects, the purchasing officer may require a bidding vendor to submit a bid security or performance bond in any of the following forms:
 - a. Cash;
 - b. A cashier's check made payable to the District;
 - c. A certified check made payable to the District;
 - d. A bidder's bond executed by a surety insurer admitted to do business in California, made payable to the District.
2. **Amount of Security Deposit or Bond.** The security shall be in an amount equal to at least ten (10) percent of the bid amount.
3. **Forfeiture of Security.** A vendor shall forfeit its bid security upon its refusal or failure to perform pursuant to the terms of its contract with the District within twenty (20) days after notice of award of contract or such lesser period specified in the notice inviting bids.

I. **Failure to Perform:**

1. Upon refusal or failure of the lowest successful bidder to execute or perform the contract pursuant to its terms, the Board designee authorized to award the contract

may award it to the next lowest responsible bidder.

2. If the officer or agency of the District authorized to award the contract awards the contract to the next lowest bidder, the amount of the lowest bidder's security shall be applied by the District to the difference between the low bid and the second lowest bid, and the surplus, if any, shall be returned to the lowest bidder.
- J. **Tie Bids.** If two or more bids are submitted in the same total amount or unit price, quality and service being equal, and if the public interest will not permit the delay of re-advertising for bids, the officer or agency of the District authorized to award the contract may accept either bid.
- K. **No Bids Received.** If no bids are received following compliance with the requirements of this section, the officer or agency of the District authorized to award the contract may procure the requested supplies, equipment, or services through force account or negotiated contract without further compliance with this chapter.
- L. **Emergencies**
 1. In cases of emergency when repair or replacements are necessary, the District may proceed at once to replace or repair any public facility without adopting plans, specifications, strain sheets, or working details, or giving notice for bids to let contracts. The work may be done by day labor under the direction of the Facilities Department, by contractor, or by a combination of the two.
 2. In case of an emergency, if notice for bids to let contracts will not be given, the District shall comply with Chapter 2.5 of Part 3 of Division 2 of the Public Contracting Code (commencing with Section 22050).
 3. When making an emergency purchase, the requesting department shall complete a waiver of bid form and submit it to the Director of Facilities.

II. Progressive Design-Build "Best Value" Bidding

- A. **Applicable law.** The procedure for selecting a contractor under the best value bidding process must comply with the requirements of Chapter 4.7 of the Public Contract Code, § 22164.22160 et seq.
- B. **Requirements.**
 1. The District shall prepare a set of documents setting forth the scope and estimated price of the project. The documents may include, but need not be limited to, the size, type, and desired design character of the project, performance specifications covering the quality of materials, equipment, workmanship, preliminary plans or building layouts, or any other information deemed necessary to describe adequately the District's needs. The performance specifications and any plans shall be prepared by a design professional who is duly licensed and registered in California.
 2. The documents shall not include a design-build-operate contract for any project. The documents, however, may include operations during a training or transition period but shall not include long-term operations for any project.
- C. **Request for Qualifications.**
 1. ~~The District shall prepare and issue a request for qualifications in order to prequalify~~

or short-list the design-build entities whose proposals shall be evaluated for final selection. The request for qualifications shall include, but need not be limited to, the following elements:

2. Identification of the basic scope and needs of the project or contract, the expected cost range, the methodology that will be used by the local agency to evaluate proposals, the procedure for final selection of the design-build entity, and any other information deemed necessary by the District to inform interested parties of the contracting opportunity.
3. Significant factors that the District reasonably expects to consider in evaluating qualifications, including technical design and construction expertise, acceptable safety record, and all other nonprice-related factors.
4. ~~A standard template~~The District shall prepare and issue a request for statements of qualifications prepared by the local agency in order to prequalify or short-list the design-build entities whose proposals shall be evaluated for final selection. In preparing the standard template~~The request for qualifications shall include, the local agency may consult with the construction industry but need not be limited to, the building trades and surety industry, and other local agencies interested in using the authorization provided by this article. The template shall require the following information~~elements:
 - a. ~~If the design-build entity is a privately held corporation, limited liability company, partnership, or joint venture, a listing of all of the shareholders, partners, or members known at the time of statement of qualification submission who will perform work on the project.~~
 - b. ~~Evidence that the members of the design-build team have completed, or demonstrated the experience, competency, capability, and capacity to complete projects of similar size, scope, or complexity, and that proposed key personnel have sufficient experience and training to competently manage and complete the design and construction of the project, and a financial statement that ensures that the design-build entity has the capacity to complete the project.~~
 - c. ~~The licenses, registration, and credentials required to design and construct the project, including, but not limited to, information on the revocation or suspension of any license, credential, or registration.~~
 - d. ~~Evidence that establishes that the design-build entity has the capacity to obtain all required payment and performance bonding, liability insurance, and errors and omissions insurance.~~
 - e. ~~Information concerning workers' compensation experience history and a worker safety program.~~
 - f. ~~If the proposed design-build entity is a corporation, limited liability company, partnership, joint venture, or other legal entity, a copy of the organizational documents or agreement committing to form the organization.~~
 - g. ~~An acceptable safety record. A proposer's safety record shall be deemed acceptable if its experience modification rate for the most recent three-~~

~~year period is an average of 1.00 or less, and its average total recordable injury or illness rate and average lost work rate for the most recent three-year period does not exceed the applicable statistical standards for its business category or if the proposer is a party to an alternative dispute resolution system as provided for in [Section 3201.5 of the Labor Code](#).~~

- h. Identification of the basic scope and needs of the project or contract, the expected cost range, the methodology that will be used by the local agency to evaluate proposals, the procedure for final selection of the design-build entity, and any other information deemed necessary by the District to inform interested parties of the contracting opportunity.
- i. Significant factors that the District reasonably expects to consider in evaluating qualifications, including technical design and construction expertise, acceptable safety record, and all other nonprice-related factors.
- j. A standard template request for statements of qualifications prepared by the District. In preparing the standard template, the District may consult with the construction industry, the building trades and surety industry, and other local agencies interested in using the authorization provided by Chapter 4 of the Public Contract Code (§ 22160 et seq.). The template shall require the following information:
 - i. If the design-build entity is a privately held corporation, limited liability company, partnership, or joint venture, a listing of all of the shareholders, partners, or members known at the time of statement of qualification submission who will perform work on the project.
 - ii. Evidence that the members of the design-build team have completed, or demonstrated the experience, competency, capability, and capacity to complete projects of similar size, scope, or complexity, and that proposed key personnel have sufficient experience and training to competently manage and complete the design and construction of the project, and a financial statement that ensures that the design-build entity has the capacity to complete the project.
 - iii. The licenses, registration, and credentials required to design and construct the project, including, but not limited to, information on the revocation or suspension of any license, credential, or registration.
 - iv. Evidence that establishes that the design-build entity has the capacity to obtain all required payment and performance bonding, liability insurance, and errors and omissions insurance.
 - v. Information concerning workers' compensation experience history and a worker safety program.
 - vi. If the proposed design-build entity is a corporation, limited liability company, partnership, joint venture, or other legal entity, a copy of the organizational documents or agreement

entity provides an enforceable commitment to provide general partners or joint venture members with a skilled and trained workforce to perform work within an apprenticeshipable occupation in accordance with Chapter 2. Information is otherwise a public record under the California Information Act (commencing with Section 7920) of Title 1 of the Government Code.

- entity provides an enforceable commitment to hire, train, and employ general partners or joint venture members with the necessary skilled and trained workforce to perform the project within an apprenticeshipable occupation in accordance with Chapter 2. Information regarding the commitment, otherwise a public record under the California Public Information Act (commencing with Section 7920 of the Government Code), of Title 1 of the Government Code.

D. Request for Proposals

- #### D. Request for Proposals

3. ~~Significant factors that the District reasonably expects to consider in evaluating proposals, including, but not limited to, cost or price and all nonprice-related factors.~~
4. ~~The relative importance or the weight assigned to each of the factors identified in the request for proposals.~~
5. ~~Where a best value selection method is used~~Based on the documents prepared as described in subdivision II.B, the District may reserve the right to~~shall prepare a request proposal revisions and hold discussions and negotiations with responsive proposers~~for proposals that invites prequalified or short-listed entities to submit competitive sealed proposals in the manner prescribed by the District. The request for proposals shall include, in which case the District shall so specify in the request for proposals and shall publish separately or incorporate into the request for proposals applicable procedures to~~but need not be observed by the District to ensure that any discussions or negotiations are conducted in good faith.~~limited to, the following elements:
 - a. Identification of the basic scope and needs of the project or contract, the estimated cost of the project, the methodology that will be used by the District to evaluate proposals, whether the contract will be awarded on the basis of low bid or best value, and any other information deemed necessary by the District to inform interested parties of the contracting opportunity.
 - b. Significant factors that the District reasonably expects to consider in evaluating proposals, including, but not limited to, cost or price and all nonprice-related factors.
 - c. The relative importance or the weight assigned to each of the factors identified in the request for proposals.
 - d. Where a best value selection method is used, the District may reserve the right to request proposal revisions and hold discussions and negotiations with responsive proposers, in which case the District shall so specify in the request for proposals and shall publish separately or incorporate into the request for proposals applicable procedures to be observed by the District to ensure that any discussions or negotiations are conducted in good faith.
6. ~~For those projects utilizing low bid as the final selection method, the competitive bidding process shall result in lump-sum bids by the prequalified or short-listed design-build entities, and awards shall be made to the design-build entity that is the lowest responsible bidder.~~
7. ~~For those projects utilizing best value as a selection method, the design-build competition shall progress as follows:~~
 - a. ~~Competitive proposals shall be evaluated by using only the criteria and selection procedures specifically identified in the request for proposals. The following minimum factors, however, shall be weighted as deemed appropriate by the District:~~
 - i. ~~Price, unless a stipulated sum is specified.~~

- ii. ~~Technical design and construction expertise.~~
 - iii. ~~Life-cycle costs over 15 or more years.~~
 - b. ~~Pursuant to subdivision (d), the District may hold discussions or negotiations with responsive proposers using the process articulated in the District request for proposals.~~
 - c. ~~When the evaluation is complete, the responsive proposers shall be ranked based on a determination of value provided, provided that no more than three proposers are required to be ranked.~~
 - d. ~~The award of the contract shall be made to the responsible design-build entity whose proposal is determined by the local agency to have offered the best value to the public.~~
- E. **Low Bid.** For those projects utilizing low bid as the final selection method, the competitive bidding process shall result in lump-sum bids by the prequalified or short-listed design-build entities, and awards shall be made to the design-build entity that is the lowest responsible bidder.
- F. **Best Value.** For those projects utilizing best value as a selection method, the design-build competition shall progress as follows:
 - 1. Competitive proposals shall be evaluated by using only the criteria and selection procedures specifically identified in the request for proposals. The following minimum factors, however, shall be weighted as deemed appropriate by the District:
 - a. Price, unless a stipulated sum is specified.
 - b. Technical design and construction expertise.
 - c. Life-cycle costs over 15 or more years.
 - 2. Pursuant to subdivision II.D, the District may hold discussions or negotiations with responsive proposers using the process articulated in the District request for proposals.
 - 3. When the evaluation is complete, the responsive proposers shall be ranked based on a determination of value provided, provided that no more than three proposers are required to be ranked.
 - 4. The award of the contract shall be made to the responsible design-build entity whose proposal is determined by the District to have offered the best value to the public.
- G. **Public Disclosure.** Upon issuance of a contract award, the District shall publicly announce its award, identifying the design-build entity to which the award is made, along with a statement regarding the basis of the award. The statement regarding the District's contract award and the contract file shall provide sufficient information to satisfy an external audit.
- H. **Payment and Bonds.** The selected contractor shall provide all required bonding and insurance information as required by the District and comply with all bonding and insurance requirements pursuant to Public Contract Code section ~~22185~~22165.4.

All Revision Dates

11/2025, 10/2025, 07/2025, 04/2022, 03/2019, 10/2017

Approval Signatures

Step Description	Approver	Date
	Anna Roth: President & CEO	Pending
	Sarah Jackson: Executive Assistant, Clerk of the Board	11/2025

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