



2026-01-22 Regular Meeting of the Board of Directors

Thursday, January 22, 2026, at 4:00 p.m.

Tahoe Forest Hospital - Eskridge Conference Room

10121 Pine Avenue, Truckee, CA 96161

Meeting Book - 2026-01-22 Regular Meeting of the Board of Directors

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REGULAR MEETING OF THE BOARD OF DIRECTORS AGENDA

Thursday, January 22, 2026, 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. 12/18/2025 Regular Meeting
 - 5.2. **Liability Claims: (Gov. Code § 54956.95)** ◇
Claimant: Joann Pennington, by and through her Successor in Interest, Ashley Pennington
Claim Against: Tahoe Forest Hospital District
 - 5.3. **TIMED ITEM – 5:30 PM - 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

Regular Meeting of the Board of Directors of Tahoe Forest Hospital District
January 22, 2026 AGENDA – Continued

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

13. 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.

13.1. Approval of Minutes of Meetings

13.1.1. 12/18/2025 Regular Meeting ATTACHMENT

13.2. Financial Reports

13.2.1. Financial Report – December 2025..... ATTACHMENT

13.3. Board Reports..... ATTACHMENT

13.3.1. Executive Board Report – January 2026..... ATTACHMENT

13.4. Board Policies ATTACHMENT

**13.4.1. Financial Assistance Program Full Charity Care and
Discount Payment Policies, ABD-09.....** ATTACHMENT

13.5. Approve Annual Resolution Authorizing Board Compensation

13.5.1. Resolution 2026-01 ATTACHMENT

13.6. Affirm Annual Board Committee List & Charters

13.6.1. Resolution 2026-02..... ATTACHMENT

13.7. Ratify IVCH Foundation Board Member ATTACHMENT

13.7.1. Michael Craig ATTACHMENT

14. ITEMS FOR BOARD DISCUSSION

14.1. True North 5,000 Voices Campaign ATTACHMENT

The Board of Directors will receive a presentation on the True North community engagement efforts.

15. DISCUSSION OF CONSENT CALENDAR ITEMS PULLED, IF NECESSARY

16. BOARD COMMITTEE REPORTS

17. BOARD MEMBERS' REPORTS/CLOSING REMARKS

18. CLOSED SESSION CONTINUED, IF NECESSARY

19. OPEN SESSION

Regular Meeting of the Board of Directors of Tahoe Forest Hospital District
January 22, 2026 AGENDA continued

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

21. ADJOURN

ACCESSING PUBLIC MEETINGS

As a public service to the community, The Tahoe Forest Hospital District Board of Directors meetings are held in-person, and viewable through a live webcast on the District's website at:
https://www.youtube.com/playlist?list=PLr_DSJ6rtN1ZhLFh9EOu-oyKQBRZQGyd-

The next regularly scheduled meeting of the Board of Directors of Tahoe Forest Hospital District is February 26, 2026 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.

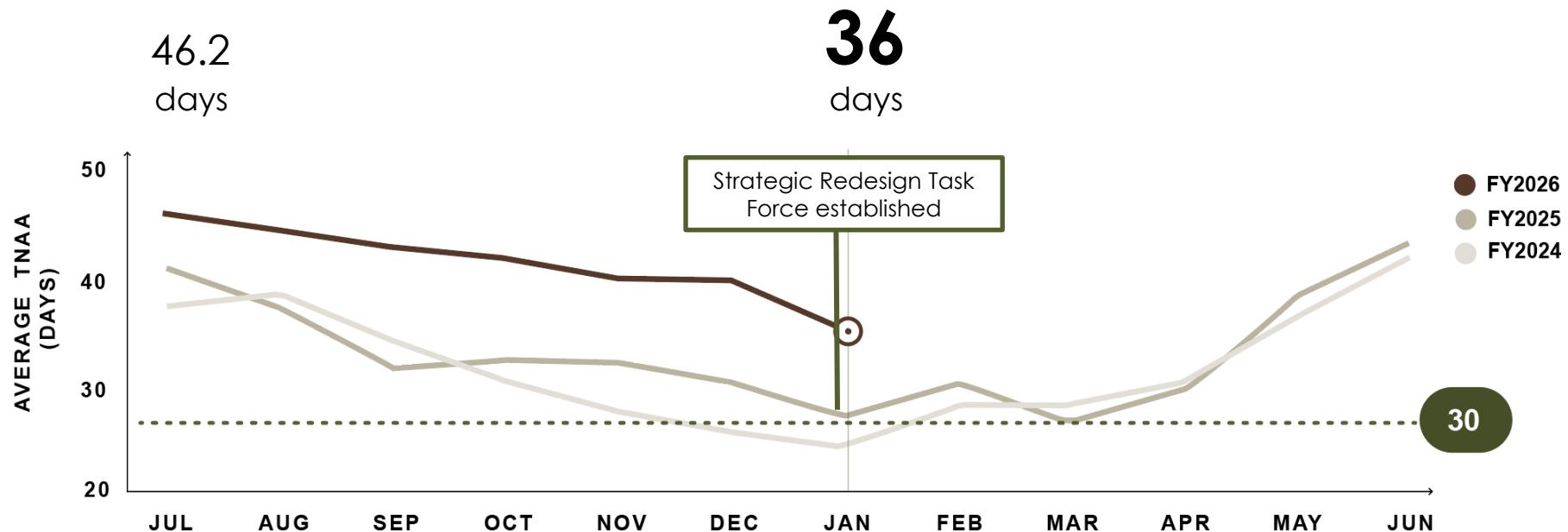
Note: It is the policy of Tahoe Forest Hospital District to not discriminate in admissions, provisions of services, hiring, training and employment practices on the basis of color, national origin, sex, religion, age or disability including AIDS and related conditions. Equal Opportunity Employer. The 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

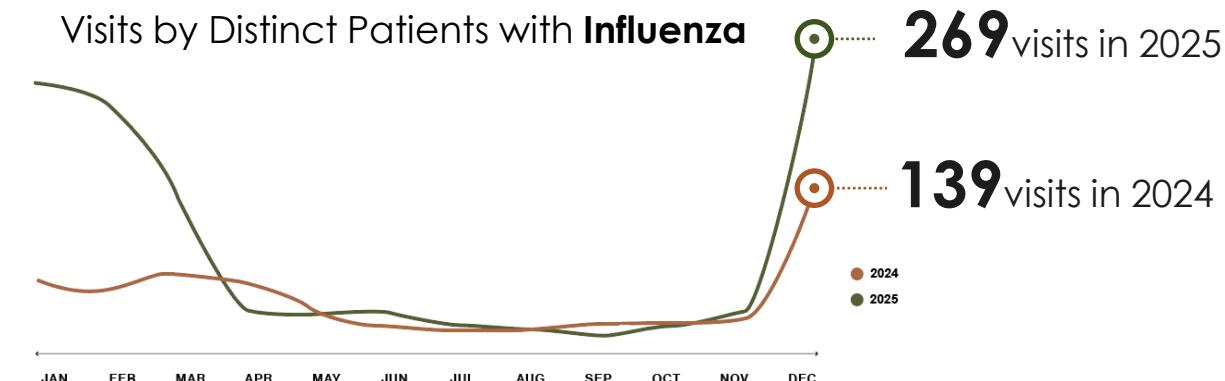
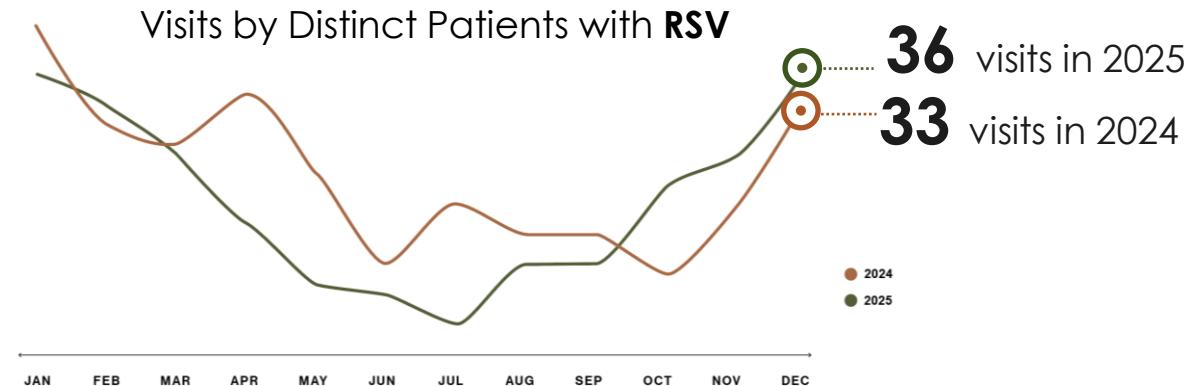
Anna M. Roth, RN, MSN, MPH
January 2026



Third Next Available Appointment (TNAA) Progress



Respiratory Therapy – Investment enhances care we can provide



Maternal Safety - quicker identification of complications



Post birth warning sign alert bracelets



Spanish language educational materials





TTHAC/Navigation

Navigation Center

- Improvement permitting underway
- NV Country coordinating w/town to finalize
- Anticipated **opening Spring 2026.**
- Center will provide shelter, support, and connection to resources

New Initiatives

Evidence Based Public Health

- Pediatric vaccination and nutrition recommendations
- Public service announcements
- Direct patient engagement



Community partnership in wildfire mitigation effort

Phase 1 – **70** Acres

Phase 2 – **+300** Acres



Medical Director Collaborative

- Prioritizing system-wide projects
- Aligning expectations
- High-quality, patient-centered care



Senate bill 707

- Telephonic and audiovisual access for all Board meetings
- Translation support
- Updated agenda and website requirements



Questions?





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

Thursday, December 18, 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 4:02 p.m.

2. ROLL CALL

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

Board Member Absent: Michael McGarry, Chair

Staff in attendance: Anna Roth, President & CEO; Crystal Felix, Chief Financial Officer; Louis Ward, Chief Operating Officer, Sarah Jackson, Clerk of the Board;

Other: Mackenzie Anderson, General Counsel;

3. DELETIONS/CORRECTIONS TO THE POSTED AGENDA

4. INPUT AUDIENCE

Open Session recessed at 4:03 p.m.

5. CLOSED SESSION

5.1. Approval of Closed Session Minutes◊

5.1.1. 11/20/2025 Regular Meeting

5.1.2. 11/20/2025 Special Meeting

Discussion was held on a privileged item.

5.2. Conference with Labor Negotiator (Gov. Code § 54957.6)

Name of District Negotiator(s) to Attend Closed Session: Louis Ward and Lauren Caprio

Employee Organization(s): Employees Association and Employees Association of Professionals

Discussion was held on a privileged item.

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

Subject Matter: Medical Staff Credentials

Discussion was held on a privileged item.

Regular Meeting of the Board of Directors of Tahoe Forest Hospital District
December 18, 2025 DRAFT MINUTES – Continued

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, Items 5.1.1. and 5.1.2. were approved on a 4-0-1 vote. Item 5.3 Medical Staff Credentials were approved with a vote of 4-0-1.

9. DELETIONS/CORRECTIONS TO THE POSTED AGENDA

None

10. INPUT – AUDIENCE

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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.

Julie Morgan, EAP President

12. PRESIDENT & CEO – MONTHLY HIGHLIGHTS

12.1. Monthly Highlights

President & CEO Anna M. Roth provided an update highlighting Health Within Reach, Peaks of Excellence, Transformation, 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 Policy

Refusal to Permit Care or Treatment, AGOV-2502

Policies with Changes

Regular Meeting of the Board of Directors of Tahoe Forest Hospital District
December 18, 2025 DRAFT MINUTES – Continued

Credentialing and Privileging Policy

DWFC Policies

Emergency Department Policies

Nursing Services Policies

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

Discussion was held.

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

AYES: Directors Brown, Chamblin, Darzynkiewicz, Wong.

Abstention: None

NAYS: None

Absent: McGarry

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. 11/20/2025 Regular Meeting

14.1.2. 11/20/2025 Special Meeting

14.2. Financial Reports

14.2.1. Financial Report – November 2025

14.3. Board Reports

14.3.1. Executive Board Report – December 2025

14.4. Ratify Tahoe Forest Health System Foundation Board Member

14.4.1. Heather Boger

Discussion was held.

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

AYES: Directors Brown, Chamblin, Darzynkiewicz, Wong.

Abstention: None

NAYS: None

Absent: McGarry

15. ITEMS FOR BOARD DISCUSSION

15.1. 2025 Gene Upshaw Memorial Tahoe Forest Cancer Center Annual Report

The Board of Directors will receive an annual quality report from the District's Gene Upshaw Memorial Tahoe Forest Cancer Center.

Regular Meeting of the Board of Directors of Tahoe Forest Hospital District
December 18, 2025 DRAFT MINUTES – Continued

Dr. Reichert, Medical Oncologist and Cancer Committee Chair reviewed the Cancer Center Annual Report.

Discussion was held.

15.2. ACHC Primary Stroke Receiving Center Accreditation

The Board of Directors will receive a presentation on becoming an accredited ACHC Primary Stroke Receiving Center.

Dr. Abby Young, Stroke Program Medical Director and Julie Morgan, RN reviewed the Primary Stroke Receiving Center presentation.

Discussion was held.

15.3. Patient & Family Advisory Council Presentation ATTACHMENT

The Board of Directors will receive a presentation on the recent work and accomplishments of the Patient & Family Advisory Council.

Alix Bezaire, Clinical Patient Experience Specialist and Amber Mello, PFAC Member, reviewed the Patient and Family Advisory Council presentation.

Discussion was held.

16. ITEMS FOR BOARD ACTION ◇

16.1. Memorandum of Understanding ◇ ATTACHMENT

The Board of Directors will review and consider approval of a Memorandum of Understanding between Tahoe Forest Hospital District and Tahoe Forest Hospital District Employees' Association of Professionals, Tahoe Forest Hospital District Employees' Association, and AFSCME Council 57, Local 3254.

Louis Ward, Chief Operating Officer and Lauren Caprio, Director of Employment and Labor Relations presented the Memorandum of Understanding between the THFD EAP, EAP and , and AFSCME Council 57, Local 3254.

Discussion was held.

ACTION: Motion made by Director Wong to Approve the Memorandum of Understanding between Tahoe Forest Hospital District and the Tahoe Forest Hospital District Employees' Association of Professionals, Tahoe Forest Hospital District Employees' Association, and AFSCME Council 57, Local 3254, as presented, seconded by Director Wong.

AYES: Directors Brown, Chamblin, Darzynkiewicz, Wong.

Abstention: None

NAYS: None

Absent: McGarry

Regular Meeting of the Board of Directors of Tahoe Forest Hospital District
December 18, 2025 DRAFT MINUTES – Continued

ACTION: Motion made by Director Brown to authorize Anna Roth, President and CEO to execute the MOU after the EAP and EA vote on the MOU that was presented, seconded by Director Wong.

AYES: Directors Brown, Chamblin, Darzynkiewicz, Wong.

Abstention: None

NAYS: None

Absent: McGarry

17. DISCUSSION OF CONSENT CALENDAR ITEMS PULLED, IF NECESSARY

None

18. BOARD COMMITTEE REPORTS

Director Darzynkiewicz gave a report on the Community Health Improvement Plan Committee

Director Chamblin gave an update on the IVCH Foundation holiday gathering & meeting at the Teel residence in Crystal Bay.

Director Brown and Director Darzynkiewicz provided an update on continued Board Education.

Director Chamblin would like to hear a report in the future on the recruitment of the CHRO.

19. BOARD MEMBERS' REPORTS/CLOSING REMARKS

Director Wong wished all a Merry Christmas to all and to all a Good Night!

20. CLOSED SESSION CONTINUED

21. OPEN SESSION

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

23. ADJOURN

Meeting adjourned at 8:21 p.m.



AGENDA ITEM COVER SHEET

MEETING DATE: January 22, 2026	ITEM: 13.2 Financial Reports 13.2.1 Financial Report – December 2025
DEPARTMENT: Finance	TYPE OF AGENDA ITEM: <input type="checkbox"/> Action <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Discussion
RESPONSIBLE PARTY: Crystal Felix, Chief Financial Officer	SUPPORTIVE DOCUMENT ATTACHED <input type="checkbox"/> Agreement <input type="checkbox"/> Presentation <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Other
BUDGET: ALLOCATED IN THE BUDGET <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A IS A BUDGET TRANSFER REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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 13.2.1 Financial Report – December 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 – December 2025 from Consent agenda to allow further discussion, clarification, or commentary under Board Agenda Item 15 Discussion of Consent Calendar Items Pulled, If Necessary.	
SUGGESTED MOTION/ALTERNATIVES: Motion to accept the Financial Report – December 2025 as part of the Consent agenda. Alternative: If pulled from Consent agenda, provide discussion under Item 15 on the Board agenda. After discussion, request a motion to approve the Financial Report – December 2025 as presented.	
LIST OF ATTACHMENTS: Financial Report – December 2025	

TAHOE FOREST HOSPITAL DISTRICT
DECEMBER 2025 FINANCIAL REPORT
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Board of Directors
Of Tahoe Forest Hospital District
DECEMBER 2025 FINANCIAL NARRATIVE

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

Activity Statistics

- TFH acute patient days were 396 for the current month compared to budget of 438. This equates to an average daily census of 12.8 compared to budget of 14.1.
- TFH Outpatient volumes were above budget in the following departments by at least 5%: Hospice visits, Laboratory tests, Blood units, EKGs, Mammography, Medical Oncology procedures, Radiation Oncology procedures, MRI, Ultrasounds, Briner Ultrasound, Cat Scans, PET CT, Drugs Sold to Patients, Gastroenterology cases, Tahoe City Occupational Therapy, and Outpatient Physical Therapy.
- TFH Outpatient volumes were below budget in the following departments by at least 5%: Emergency Department visits, Home Health visits, Surgery cases, Diagnostic Imaging, Nuclear Medicine, Tahoe City Physical Therapy, and Outpatient Physical Therapy Aquatic and Speech Therapy.

Financial Indicators

- Net Patient Revenue as a percentage of Gross Patient Revenue was 47.1% in the current month compared to budget of 45.8% and to last month's 47.1%. Year-to-Date Net Patient Revenue as a percentage of Gross Patient Revenue was 46.5% compared to budget of 45.6% and prior year's 46.9%.
- EBIDA was \$4,041,716 (6.0%) for the current month compared to budget of \$3,221,481 (4.9%), or \$820,235 (1.2%) above budget. Year-to-date EBIDA was \$21,948,085 (5.6%) compared to budget of \$14,721,722 (3.9%), or \$7,226,364 (1.8%) above budget.
- Net Income was \$3,738,905 for the current month compared to budget of \$2,627,236 or \$1,111,668 above budget. Year-to-date Net Income was \$20,535,696 compared to budget of \$11,394,526 or \$9,141,170 above budget.
- Cash Collections for the current month were \$31,725,042 which is 104% of targeted Net Patient Revenue.
- EPIC Gross Accounts Receivables were \$119,501,486 at the end of December compared to \$125,119,724 at the end of November.

Balance Sheet

- Working Capital is at 27.9 days (policy is 30 days). Days Cash on Hand (S&P calculation) is 207.6 days. Working Capital cash increased a net \$3,318,000. Increase in Cash is related to: Accounts Payable increased \$3,855,000, Accrued Payroll & Related Costs increased \$1,362,000, and Capital Project and Equipment expenditures totaled \$4,780,000. Cash Collections were above target by 4%.
- Net Patient Accounts Receivable decreased a net \$1,638,000. Cash collections were 104% of target. EPIC Days in A/R were 56.9 compared to 61.3 at the close of November.
- Estimated Settlements, Medi-Cal & Medicare increased a net \$1,962,000. The District recorded its monthly estimated receivables due from the Medi-Cal Rate Range, Hospital Quality Assurance Fee, and Medi-Cal QIP programs.
- Unrealized Gain/(Loss) Cash Investment Fund increased \$34,000 after recording the unrealized gains in its funds held with Chandler Investments for the month of December.
- Investment in TSC, LLC increased \$78,000 after recording the estimated loss for December and trueing up the losses for November.
- To comply with GASB No. 63, the District has booked an adjustment to the asset and offsetting liability to reflect the fair value of the Morgan Stanley swap transaction at the close of December.
- To comply with GASB No. 96, the District recorded Amortization Expense for December, decreasing its Right-To-Use Subscription asset \$369,000.
- Accounts Payable increased \$3,855,000 due to the timing of the final check run in December.
- Accrued Payroll & Related Costs increased a net \$1,362,000 due to four additional accrued payroll days in December.
- To comply with GASB No. 96, the District recorded a decrease in its Right-To-Use Subscription Liability for December, decreasing the liability by \$353,000.

Operating Revenue

- ❑ Current month's Total Gross Revenue was \$66,950,454 compared to budget of \$66,348,660 or \$601,794 above budget.
- ❑ Current month's Gross Inpatient Revenue was \$8,272,345 compared to budget of \$9,084,505 or \$812,160 below budget.
- ❑ Current month's Gross Outpatient Revenue was \$58,678,109 compared to budget of \$57,264,155 or \$1,413,954 above budget.
- ❑ Current month's Gross Revenue Mix was 44.83% Medicare, 15.17% Medi-Cal, 1.13% Other, and 38.87% Commercial Insurance compared to budget of 38.99% Medicare, 16.63% Medi-Cal, 1.17% Other, and 43.21% Commercial Insurance. Last month's mix was 40.68% Medicare, 19.29% Medi-Cal, 1.20% Other, and 38.83% Commercial Insurance. Year-to-Date Gross Revenue Mix was 43.60% Medicare, 16.85% Medi-Cal, 1.29% Other, and 38.26% Commercial Insurance compared to budget of 39.32% Medicare, 16.56% Med-Cal, 1.19% Other, and 42.93% Commercial.
- ❑ Current month's Deductions from Revenue were \$35,410,221 compared to budget of \$35,987,190 or \$576,969 below budget. Variance is attributed to the following reasons: 1) Payor mix varied from budget with 5.84% increase in Medicare, a 1.47% decrease to Medi-Cal, a .04% decrease in Other, and Commercial Insurance was below budget 4.33%, and 2) Revenues were above budget .90%.

DESCRIPTION	December 2025 Actual	December 2025 Budget	Variance	BRIEF COMMENTS
Salaries & Wages	12,847,961	12,378,632	(469,329)	We saw an increase in Technical, RN, Physician and PA/NP wages along with additional accrued payroll days in December.
Employee Benefits	3,800,047	3,473,074	(326,974)	Increased use of Paid Leave during the holiday season and accrued Physician Productivity Bonuses were above budget, creating a negative variance in Employee Benefits.
Benefits – Workers Compensation	105,241	90,315	(14,926)	
Benefits – Medical Insurance	3,117,869	3,011,858	(106,011)	The District has a self-insured plan and expense is based on actual claims paid, coming in above budget in December.
Medical Professional Fees	658,472	654,725	(3,748)	Physician Clinic fees for Radiation Oncology, Women & Family, Cardiology, and Urology were above budget, creating a negative variance in Medical Professional Fees. The negative variance was offset by positive variances in Anesthesia and Radiology Physician fees.
Other Professional Fees	307,582	437,361	129,779	Graphic Design consulting services for Marketing and Strategic Planning and Environmental Assessment consulting for Administration were below budget, creating a positive variance in Other Professional Fees.
Supplies	5,165,522	5,534,855	369,333	Oncology Drugs Sold to Patients revenues were below budget, creating a positive variance in Supplies.
Purchased Services	2,378,788	2,278,160	(100,628)	Outsourced Laboratory testing, Employee Health Screenings and Wellness Bank usage, outsourced billing and collection services for the Business Office and outsourced coding projects for Medical Records were above budget, creating a negative variance in Purchased Services.
Other Expenses	1,276,526	1,338,375	61,848	Physician Recruitment expenses, budgeted holiday gifts, and Outside Training & Travel were below budget, creating a positive variance in Other Expenses.
Total Expenses	29,658,009	29,197,354	(460,655)	

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF NET POSITION
DECEMBER 2025

	Dec-25	Nov-25	Dec-24
ASSETS			
CURRENT ASSETS			
* CASH	\$ 26,157,597	\$ 22,839,625	\$ 33,872,889
PATIENT ACCOUNTS RECEIVABLE - NET	52,572,028	54,210,038	48,975,647
OTHER RECEIVABLES	14,611,711	13,325,917	12,879,853
GO BOND RECEIVABLES	2,749,055	2,280,530	2,678,025
ASSETS LIMITED OR RESTRICTED	15,086,490	15,294,476	10,853,351
INVENTORIES	7,325,269	7,330,955	5,559,818
PREPAID EXPENSES & DEPOSITS	4,532,450	4,589,527	4,430,477
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	43,040,325	41,078,567	27,630,396
TOTAL CURRENT ASSETS	166,074,926	160,949,635	146,880,457
NON CURRENT ASSETS			
ASSETS LIMITED OR RESTRICTED:			
* CASH RESERVE FUND	74,318,485	74,318,485	50,799,062
* CASH INVESTMENT FUND	94,133,325	93,947,034	96,734,909
UNREALIZED GAIN/(LOSS) CASH INVESTMENT FUND	8,676,068	8,642,140	3,003,395
MUNICIPAL LEASE 2025	4,593,879	4,593,879	-
TOTAL BOND TRUSTEE 2017	23,588	23,513	22,672
TOTAL BOND TRUSTEE 2015	853,224	740,884	834,662
GO BOND TAX REVENUE FUND	1,338,953	1,338,953	1,361,748
DIAGNOSTIC IMAGING FUND	3,700	3,700	3,616
DONOR RESTRICTED FUND	1,202,652	1,202,651	1,187,428
WORKERS COMPENSATION FUND	39,840	(6,204)	21,591
TOTAL	185,183,715	184,805,036	153,969,083
LESS CURRENT PORTION	(15,086,490)	(15,294,476)	(10,853,351)
TOTAL ASSETS LIMITED OR RESTRICTED - NET	170,097,224	169,510,560	143,115,732
NONCURRENT ASSETS AND INVESTMENTS:			
INVESTMENT IN TSC, LLC	(5,804,484)	(5,882,599)	(4,405,143)
PROPERTY HELD FOR FUTURE EXPANSION	1,716,972	1,716,972	1,716,972
PROPERTY & EQUIPMENT NET	210,409,874	207,053,173	195,522,754
GO BOND CIP, PROPERTY & EQUIPMENT NET	1,927,710	1,927,710	1,936,839
TOTAL ASSETS	544,422,222	535,275,451	484,767,610
DEFERRED OUTFLOW OF RESOURCES:			
DEFERRED LOSS ON DEFEASANCE	174,549	177,781	213,337
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVE	200,425	221,741	154,402
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	3,849,664	3,873,369	4,134,121
GO BOND DEFERRED FINANCING COSTS	375,103	377,424	402,953
DEFERRED FINANCING COSTS	93,625	94,665	106,108
INTANGIBLE LEASE ASSET NET OF ACCUM AMORTIZATION	13,564,300	13,752,923	10,958,631
RIGHT-TO-USE SUBSCRIPTION ASSET NET OF ACCUM AMORTIZATION	21,990,100	22,358,708	25,204,826
TOTAL DEFERRED OUTFLOW OF RESOURCES	\$ 40,247,765	\$ 40,856,611	\$ 41,174,378
LIABILITIES			
CURRENT LIABILITIES			
ACCOUNTS PAYABLE	16,703,404	12,848,606	\$ 12,375,830
ACCRUED PAYROLL & RELATED COSTS	29,682,873	28,320,783	25,999,817
INTEREST PAYABLE	339,196	297,361	375,932
INTEREST PAYABLE GO BOND	1,200,388	960,310	1,257,263
SUBSCRIPTION LIABILITY	23,977,624	24,331,114	26,936,916
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	2,645,263	2,645,263	3,226,634
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	91,739,038	86,593,727	84,746,931
NONCURRENT LIABILITIES			
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	30,579,399	30,886,417	25,668,286
GO BOND DEBT NET OF CURRENT MATURITIES	84,515,608	84,533,564	87,751,076
DERIVATIVE INSTRUMENT LIABILITY	200,425	221,741	154,402
TOTAL LIABILITIES	207,034,470	202,235,449	198,320,695
NET ASSETS			
NET INVESTMENT IN CAPITAL ASSETS	376,432,865	372,693,961	326,433,866
RESTRICTED	1,202,652	1,202,651	1,187,428
TOTAL NET POSITION	\$ 377,635,517	\$ 373,896,613	\$ 327,621,293

* Amounts included for Days Cash on Hand calculation

TAHOE FOREST HOSPITAL DISTRICT
NOTES TO STATEMENT OF NET POSITION
DECEMBER 2025

1. Working Capital is at 27.9 days (policy is 30 days). Days Cash on Hand (S&P calculation) is 207.6 days. Working Capital cash increased a net \$3,318,000. Increase in Cash is related to: Accounts Payable increased \$3,855,000 (See Note 8), Accrued Payroll & Related Costs increased \$1,362,000 (See Note 9), and Capital Project and Equipment expenditures totaled \$4,780,000. Cash Collections were above target by 4% (See Note 2).
2. Net Patient Accounts Receivable decreased a net \$1,638,000. Cash collections were 104% of target. EPIC Days in A/R were 56.9 compared to 61.3 at the close of November.
3. Estimated Settlements, Medi-Cal & Medicare increased a net \$1,962,000. The District recorded its monthly estimated receivables due from the Medi-Cal Rate Range, Hospital Quality Assurance Fee, and Medi-Cal QIP programs.
4. Unrealized Gain/(Loss) Cash Investment Fund increased \$34,000 after recording the unrealized gains in its funds held with Chandler Investments for the month of December.
5. Investment in TSC, LLC increased \$78,000 after recording the estimated loss for December and trueing up the losses for November.
6. To comply with GASB No. 63, the District has booked an adjustment to the asset and offsetting liability to reflect the fair value of the Morgan Stanley swap transaction at the close of December.
7. To comply with GASB No. 96, the District recorded Amortization Expense for December, decreasing its Right-To-Use Subscription asset \$369,000.
8. Accounts Payable increased \$3,855,000 due to the timing of the final check run in December.
9. Accrued Payroll & Related Costs increased a net \$1,362,000 due to four additional accrued payroll days in December.
10. To comply with GASB No. 96, the District recorded a decrease in its Right-To-Use Subscription Liability for December, decreasing the liability by \$353,000.

Tahoe Forest Hospital District
Cash Investment
December 31, 2025

WORKING CAPITAL

US Bank	\$ 24,852,935	3.41%	
US Bank/Incline Village Thrift Store	37,624		
US Bank/Truckee Thrift Store	214,173		
US Bank/Payroll Clearing	-		
Umpqua Bank	<u>1,052,865</u>	1.68%	
Total			\$ 26,157,597

BOARD DESIGNATED FUNDS

US Bank Savings	\$ -		
Chandler Cash Portfolio Fund	923,192	3.77%	
Chandler Investment Fund	<u>93,210,133</u>	VAR	
Total			\$ 94,133,325

Building Fund

Cash Reserve Fund	\$ -		
Local Agency Investment Fund	<u>74,318,485</u>	3.98%	\$ 74,318,485

Municipal Lease 2018

Bonds Cash 2017	\$ 4,593,879
Bonds Cash 2015	\$ 23,588
GO Bonds Cash 2008	\$ 853,224
	\$ 1,338,953

DX Imaging Education

Workers Comp Fund - B of A	\$ 3,700
	39,840

Insurance

Health Insurance LAIF	\$ -	
Comprehensive Liability Insurance LAIF	<u>\$ -</u>	
Total		\$ 43,540

TOTAL FUNDS

\$ 201,462,591

RESTRICTED FUNDS

Gift Fund

US Bank Money Market	\$ 8,388	0.09%	
Foundation Restricted Donations	27,309		
Local Agency Investment Fund	<u>1,166,955</u>	3.98%	
TOTAL RESTRICTED FUNDS			\$ 1,202,652

TOTAL ALL FUNDS

\$ 202,665,243

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF NET POSITION
KEY FINANCIAL INDICATORS
DECEMBER 2025

	Current Status	Desired Position	Target	<u>Bond Covenants</u>	FY 2026 Jul 25 to Dec 25	FY 2025 Jul 24 to June 25	FY 2024 Jul 23 to June 24	FY 2023 Jul 22 to June 23	FY 2022 Jul 21 to June 22	FY 2021 Jul 20 to June 21	FY 2020 Jul 19 to June 20
Return On Equity: <u>Increase (Decrease) in Net Position</u> Net Position	 		FYE 7.0% Budget 2nd Qtr 3.0%		5.4%	14.2%	12.4%	11.2%	13.0%	12.3%	17.1%
EPIC Days in Accounts Receivable (excludes SNF) <u>Gross Accounts Receivable</u> 90 Days <u>Gross Accounts Receivable</u> 365 Days	 		FYE 60 Days		57	59	69	59	63	65	89
Days Cash on Hand Excludes Restricted: <u>Cash + Short-Term Investments</u> (Total Expenses - Depreciation Expense)/ by 365	 		Budget FYE 189 Days Budget 2nd Qtr 184 Days Projected 2nd Qtr 198 Days	Bond Covenant 60 Days A- 243 Days BBB- 112 Days	208	233	229	197	234	272	246
EPIC Accounts Receivable over 120 days (excludes payment plan, legal and charitable balances)			22%		36%	31%	31%	24%	27%	26%	31%
EPIC Accounts Receivable over 120 days (includes payment plan, legal and charitable balances)			27%		42%	34%	35%	33%	36%	32%	40%
Cash Receipts Per Day (based on 60 day lag on Patient Net Revenue)	 		FYE Budget \$944,810 End 2nd Qtr Based on Budgeted Net Revenue \$922,659 End 2nd Qtr Based on Actual Net Revenue \$997,514		\$986,188	\$913,700	\$804,216	\$713,016	\$634,266	\$603,184	\$523,994
Debt Service Coverage: <u>Excess Revenue over Exp + Interest Exp + Depreciation</u> <u>Debt Principal Payments + Interest Expense</u>			Without GO Bond 12.67 With GO Bond 5.43	1.95	15.05	23.91	15.47	9.74	9.72	8.33	9.50

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
DECEMBER 2025

CURRENT MONTH							YEAR TO DATE					PRIOR YTD DEC 2024	
ACTUAL	BUDGET	VAR\$	VAR%	OPERATING REVENUE				ACTUAL	BUDGET	VAR\$	VAR%		
\$ 66,950,454	\$ 66,348,660	\$ 601,794	0.9%	Total Gross Revenue				\$ 388,830,149	\$ 380,751,541	\$ 8,078,608	2.1%	1	\$ 351,926,451
\$ 3,715,064	\$ 3,986,664	\$ (271,600)	-6.8%	Gross Revenues - Inpatient				\$ 21,443,918	\$ 20,439,722	\$ 1,004,196	4.9%		\$ 20,513,669
4,557,281	5,097,841	(540,560)	-10.6%	Daily Hospital Service				25,593,816	26,794,416	(1,200,600)	-4.5%		26,122,174
8,272,345	9,084,505	(812,160)	-8.9%	Ancillary Service - Inpatient				47,037,734	47,234,138	(196,404)	-0.4%	1	46,635,843
58,678,109	57,264,155	1,413,954	2.5%	Total Gross Revenue - Inpatient				341,792,414	333,517,403	8,275,011	2.5%		305,290,608
58,678,109	57,264,155	1,413,954	2.5%	Gross Revenue - Outpatient				341,792,414	333,517,403	8,275,011	2.5%	1	305,290,608
				Total Gross Revenue - Outpatient									
				Deductions from Revenue:									
35,039,212	33,644,012	(1,395,200)	-4.1%	Contractual Allowances				204,184,510	193,567,383	(10,617,127)	-5.5%	2	184,490,013
(172,445)	1,326,973	1,499,418	113.0%	Charity Care				1,649,124	7,615,031	5,965,907	78.3%	2	1,460,363
414,001	1,016,205	602,204	59.3%	Bad Debt				3,248,854	5,838,122	2,589,268	44.4%	2	2,074,779
129,454	-	(129,454)	0.0%	Prior Period Settlements				(1,166,598)	-	1,166,598	0.0%	2	(988,772)
35,410,221	35,987,190	576,969	1.6%	Total Deductions from Revenue				207,915,889	207,020,536	(895,353)	-0.4%		187,036,383
91,966	123,142	31,175	25.3%	Property Tax Revenue- Wellness Neighborhood				536,379	747,418	211,039	28.2%		610,364
2,067,526	1,934,223	133,303	6.9%	Other Operating Revenue				11,741,062	11,565,645	175,417	1.5%	3	10,907,027
33,699,725	32,418,835	1,280,890	4.0%	TOTAL OPERATING REVENUE				193,191,700	186,044,068	7,147,632	3.8%		176,407,459
				OPERATING EXPENSES									
12,847,961	12,378,632	(469,329)	-3.8%	Salaries and Wages				74,694,872	72,397,825	(2,297,047)	-3.2%	4	66,237,072
3,800,047	3,473,074	(326,974)	-9.4%	Benefits				23,043,115	21,969,762	(1,073,353)	-4.9%	4	22,088,748
105,241	90,315	(14,926)	-16.5%	Benefits Workers Compensation				897,742	541,890	(355,852)	-65.7%	4	378,880
3,117,869	3,011,858	(106,011)	-3.5%	Benefits Medical Insurance				17,163,556	18,071,148	907,592	5.0%	4	15,326,837
658,472	654,725	(3,748)	-0.6%	Medical Professional Fees				3,521,814	3,769,014	247,200	6.6%	5	3,100,530
307,582	437,361	129,779	29.7%	Other Professional Fees				2,224,087	2,637,466	413,379	15.7%	5	2,121,702
5,165,522	5,534,855	369,333	6.7%	Supplies				29,931,356	31,517,523	1,586,167	5.0%	6	27,090,968
2,378,788	2,278,160	(100,628)	-4.4%	Purchased Services				13,100,321	13,386,633	286,312	2.1%	7	11,923,255
1,276,526	1,338,375	61,848	4.6%	Other				6,666,750	7,031,085	364,334	5.2%	8	6,202,707
29,658,009	29,197,354	(460,655)	-1.6%	TOTAL OPERATING EXPENSE				171,243,615	171,322,345	78,731	0.0%		154,470,699
4,041,716	3,221,481	820,235	25.5%	NET OPERATING REVENUE (EXPENSE) EBIDA				21,948,085	14,721,722	7,226,363	49.1%		21,936,760
				NON-OPERATING REVENUE/(EXPENSE)									
939,776	809,397	130,380	16.1%	District and County Taxes				5,158,054	4,847,810	310,244	6.4%	9	5,269,422
468,526	468,526	-	0.0%	District and County Taxes - GO Bond				2,811,153	2,811,153	-	0.0%		2,733,799
324,485	305,965	18,520	6.1%	Interest Income				2,578,162	2,124,441	453,721	21.4%	10	2,276,333
84,172	120,109	(35,937)	-29.9%	Donations				673,425	719,512	(46,087)	-6.4%	11	482,857
78,114	(151,882)	229,997	151.4%	Gain/(Loss) on Joint Investment				(394,170)	(911,294)	517,124	56.7%	12	(463,400)
238,033	300,000	(61,967)	20.7%	Gain/(Loss) on Market Investments				2,302,536	1,800,000	502,536	-27.9%	13	2,434,912
-	-	-	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	37,450
-	-	-	100.0%	Gain/(Loss) on Split Dollar Cash Accumulation Values				-	-	-	100.0%	15	-
(1,980,904)	(1,995,743)	14,839	0.7%	Depreciation				(11,799,827)	(11,974,458)	174,631	1.5%	16	(10,710,636)
(206,866)	(202,468)	(4,398)	-2.2%	Interest Expense				(1,262,195)	(1,244,097)	(18,098)	-1.5%	17	(1,092,324)
(248,148)	(248,148)	0	0.0%	Interest Expense-GO Bond				(1,500,260)	(1,500,263)	3	0.0%		(1,567,302)
(302,811)	(594,245)	291,434	49.0%	TOTAL NON-OPERATING REVENUE/(EXPENSE)				(1,412,390)	(3,327,196)	1,914,806	57.6%		(598,889)
\$ 3,738,905	\$ 2,627,236	\$ 1,111,668	42.3%	INCREASE (DECREASE) IN NET POSITION				\$ 20,535,696	\$ 11,394,526	\$ 9,141,169	80.2%		\$ 21,337,871
				NET POSITION - BEGINNING OF YEAR									
				NET POSITION - AS OF DECEMBER 31, 2025									
6.0%	4.9%	1.2%		RETURN ON GROSS REVENUE EBIDA				5.6%	3.9%	1.8%			6.2%

TAHOE FOREST HOSPITAL DISTRICT
NOTES TO STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
DECEMBER 2025

1) Gross Revenues

Acute Patient Days were below budget 9.59% or 42 days. Swing Bed days were above budget 90.00% or 9 days.

Outpatient volumes were 5% or more above in the following departments: Hospice visits, Laboratory tests, Blood units, EKGs, Mammography, Medical Oncology procedures, Radiation Oncology procedures, MRI, Ultrasounds, Briner Ultrasound, CAT Scans, PET CT, Drugs Sold to Patients, Gastroenterology cases, Tahoe City Occupational Therapy, and Outpatient Physical Therapy.

Outpatient volumes were below budget 5% or more in the following departments: Emergency Department visits, Home Health visits, Surgery cases, Diagnostic Imaging, Nuclear Medicine, Tahoe City Physical Therapy, Physical Therapy Aquatic, and Outpatient Speech Therapy.

2) Total Deductions from Revenue

The payor mix for December shows a 5.84% increase to Medicare, a 1.47% decrease to Medi-Cal, .04% decrease to Other, and a 4.33% decrease to Commercial when compared to budget. Revenues were above budget .9% and we saw a shift from Commercial into Medicare.

3) Other Operating Revenue

Community Pharmacy revenues were above budget 15.40%.

Nevada Private Hospital Provider Tax fees were below budget, creating a negative variance in Miscellaneous.

Hospice Thrift Store revenues were above budget 9.37%.

Occupational Health testing and Fitness Center revenues were above budget 145.27%, creating a positive variance in The Center (non-therapy).

Child Care days were below budget 1.50%.

4) Salaries and Wages

We saw an increase in Technical, RN, Physician, and PA/NP wages, creating a negative variance in Salaries and Wages. Negative variance is also attributed to additional Accrued Payroll Days in December as well as staff wage increases effective 7/1/25 exceeding budget assumptions by 4%.

Variance from Budget		
Fav / <Unfav>		
DEC 2025	YTD 2026	
\$ (812,160)	\$ (196,404)	
1,413,954	8,275,011	
\$ 601,794	\$ 8,078,608	

Gross Revenue -- Inpatient
Gross Revenue -- Outpatient
Gross Revenue -- Total

Contractual Allowances
Charity Care
Bad Debt
Prior Period Settlements
Total

\$ (1,395,200)	\$ (10,617,127)	
1,499,418	5,965,907	
602,204	2,589,268	
(129,454)	1,166,598	
\$ 576,969	\$ (895,353)	

Community Pharmacy
Miscellaneous
Hospice Thrift Stores
Grants
The Center (non-therapy)
IVCH ER Physician Guarantee
Children's Center
Total

\$ 131,038	\$ 570,765	
(43,727)	(496,573)	
10,736	7,393	
15,000	47,082	
40,149	69,468	
787	118,360	
(20,681)	(141,077)	
\$ 133,303	\$ 175,417	

Total

\$ (469,329)	\$ (2,297,047)	
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Employee Benefits

We saw increased use of Paid Leave in December due to the holiday season, creating a negative variance in PL/SL.

Accrued Physician Productivity Bonuses were above budget, creating a negative variance in Nonproductive.

Employee Benefits - Workers Compensation

Employee Benefits - Medical Insurance

The District has a self-insured plan and expense is based on actual claims paid, coming in above budget in December.

PL/SL

\$ (278,970)	\$ (1,281,905)	
67,131	(192,540)	
0	3	
(34,079)	(10,663)	
(81,055)	411,752	
\$ (326,974)	\$ (1,073,353)	

Total

\$ (14,926)	\$ (355,852)	
-------------	--------------	--

Total

\$ (106,011)	\$ 907,592	
--------------	------------	--

5) Professional Fees

Physician fees were above budget in Radiation Oncology, Women & Family, Cardiology, and Urology, creating a negative variance in Multi-Specialty Clinics.

Professional services provided by Mercy Health for implementation of new modules within EPIC were above budget, creating a negative variance in Information Technology.

Reimbursement consulting was below budget, creating a positive variance in Financial Administration.

Outsourced legal services were below budget, creating a positive variance in Medical Staff.

Graphic Design consulting services were below budget, creating a positive variance in Marketing.

Strategic Planning and Environmental Assessment 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.

Multi-Specialty Clinics

\$ (122,290)	\$ (254,410)	
(26,315)	(112,449)	
(6,755)	(86,657)	
12,630	(85,526)	
12,025	(18,812)	
(7,018)	(8,318)	
-	-	
2,000	12,000	
14,874	12,704	
3,873	18,250	
10,621	25,452	
(2,563)	35,110	
25,182	152,313	
137,873	315,245	
71,897	655,678	
\$ 126,031	\$ 660,578	

Information Technology

TFH Locums

Human Resources

Multi-Specialty Clinics Administration

Oncology

Corporate Compliance

Patient Accounting/Admitting

Financial Administration

IVCH ER Physicians

Medical Staff Services

Managed Care

Marketing

Administration

Miscellaneous

Total

TAHOE FOREST HOSPITAL DISTRICT
NOTES TO STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION
DECEMBER 2025

		Variance from Budget		
		Fav / <Unfav>		
		DEC 2025	YTD 2026	
6) <u>Supplies</u>	Medical Supplies Sold to Patients revenues were above budget 20.67%, creating a negative variance in Patient & Other Medical Supplies.	Patient & Other Medical Supplies Office Supplies Food Other Non-Medical Supplies Minor Equipment Pharmacy Supplies	\$ (165,259) 17 (5,248) 30,437 4,340 505,046	\$ (1,039,516) (53) 15,858 110,167 123,692 2,376,019
	Oncology Drugs Sold to Patients revenues were below budget 19.28%, creating a positive variance in Pharmacy Supplies.	Total	\$ 369,333	\$ 1,586,167
7) <u>Purchased Services</u>	We saw positive variances in Department Repairs for Surgery and Information Technology.	Department Repairs	\$ 10,095	\$ (83,696)
	Outsourced laboratory testing created a negative variance in Laboratory.	Laboratory	(16,342)	(81,005)
	Outsourced billing and collection services for the Business Office created a negative variance in Patient Accounting.	Patient Accounting	(30,203)	(79,308)
	Employee Health screenings and Wellness Bank usage created a negative variance in Human Resources.	Pharmacy IP	267	(57,468)
	Outsourced coding projects created a negative variance in Medical Records.	Diagnostic Imaging Services - All	12,024	(32,114)
	Network Maintenance projects were below budget, creating a positive variance in Information Technology.	Human Resources	(60,604)	(30,863)
	Community Health Index support, Snow Removal services, and Credit Card fees were below budget, creating a positive variance in Miscellaneous.	The Center	(5,461)	(24,457)
		Home Health/Hospice	(5,121)	(19,117)
		Medical Records	(59,643)	(9,902)
		Multi-Specialty Clinics	323	(4,619)
		Community Development	-	-
		Information Technology	20,945	62,999
		Miscellaneous	33,091	645,863
		Total	\$ (100,628)	\$ 286,312
8) <u>Other Expenses</u>	UC Davis Cancer Care Network fees and a Physician Compensation subscription were above budget, creating a negative variance in Dues and Subscription.	Dues and Subscriptions	\$ (20,271)	\$ (92,573)
	Services provided to assist in recruiting key Management positions created a negative variance in Human Resources Recruitment.	Human Resources Recruitment	(46,223)	(85,677)
	Rental rate increases for the District's employee housing units and common area maintenance services created a negative variance in Other Building Rent.	Other Building Rent	(12,860)	(72,670)
	Marketing campaigns for Orthopedics, Personnel, and The Center for Health were above budget, creating a negative variance in Marketing.	Marketing	(45,585)	(69,449)
	Physician Recruitment expenses and budgeted holiday gifts were below budget, creating a positive variance in Miscellaneous.	Equipment Rent	931	(28,559)
		Multi-Specialty Clinics Bldg. Rent	(5,734)	(22,594)
		Insurance	(451)	(9,219)
		Multi-Specialty Clinics Equip Rent	(815)	(2,717)
		Physician Services	183	4,557
		Utilities	5,872	126,899
		Miscellaneous	141,243	304,670
		Outside Training & Travel	45,558	311,665
		Total	\$ 61,848	\$ 364,334
9) <u>District and County Taxes</u>		Total	\$ 130,380	\$ 310,244
	Town of Truckee property tax revenues pass through created a positive variance in District and County Taxes.			
10) <u>Interest Income</u>		Total	\$ 18,520	\$ 453,721
11) <u>Donations</u>		IVCH	\$ (11,334)	\$ 1,753
		Operational	(24,603)	(47,840)
		Total	\$ (35,937)	\$ (46,087)
12) <u>Gain/(Loss) on Joint Investment</u>	The District trued up its losses in TSC, LLC for November, creating a positive variance in Gain/(Loss) on Joint Investment.	Total	\$ 229,997	\$ 517,124
13) <u>Gain/(Loss) on Market Investments</u>		Total	\$ (61,967)	\$ 502,536
	The District booked the value of unrealized losses in its holdings with Chandler Investments.			
14) <u>Gain/(Loss) on Sale or Disposal of Assets</u>		Total	\$ -	\$ 20,732
15) <u>Gain/(Loss) on Sale or Disposal of Equipment</u>		Total	\$ -	\$ -
16) <u>Depreciation Expense</u>		Total	\$ 14,839	\$ 174,631
17) <u>Interest Expense</u>		Total	\$ (4,398)	\$ (18,098)

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
KEY FINANCIAL INDICATORS
DECEMBER 2025

	Current Status	Desired Position	Target	FY 2026 Jul 25 to Dec 25	FY 2025 Jul 24 to June 25	FY 2024 Jul 23 to June 24	FY 2023 Jul 22 to June 23	FY 2022 Jul 21 to June 22	FY 2021 Jul 20 to June 21	FY 2020 Jul 19 to June 20
Total Margin: <u>Increase (Decrease) In Net Position</u> Total Gross Revenue			FYE 3.1% 2nd Qtr 3.0%	5.3%	6.9%	5.9%	6.3%	6.2%	5.8%	8.5%
Charity Care: <u>Charity Care Expense</u> Gross Patient Revenue			FYE 2.0% 2nd Qtr 2.0%	.4%	.4%	.1%	.6%	2.6%	3.4%	4.0%
Bad Debt Expense: <u>Bad Debt Expense</u> Gross Patient Revenue			FYE 1.5% 2nd Qtr 1.5%	.8%	.7%	1.2%	1.2%	-.01%	1.2%	1.4%
Incline Village Community Hospital: EBIDA: Earnings before interest, Depreciation, amortization <u>Net Operating Revenue <Expense></u> Gross Revenue			FYE 14.2% 2nd Qtr 13.1%	10.6%	14.2%	12.0%	12.2%	12.2%	13.7%	.1%
Operating Expense Variance to Budget (Under<Over>)			-0-	\$78,731	\$(20,846,891)	\$380,780	\$(1,499,954)	\$(10,431,192)	\$(8,685,969)	\$(9,484,742)
EBIDA: Earnings before interest, Depreciation, amortization <u>Net Operating Revenue <Expense></u> Gross Revenue			FYE 3.6% 2nd Qtr 3.9%	5.6%	7.0%	6.1%	6.3%	7.9%	7.8%	6.2%

INCLINE VILLAGE COMMUNITY HOSPITAL
STATEMENT OF REVENUE AND EXPENSE
DECEMBER 2025

CURRENT MONTH					YEAR TO DATE					PRIOR YTD DEC 2024	
ACTUAL	BUDGET	VAR\$	VAR%		ACTUAL	BUDGET	VAR\$	VAR%			
OPERATING REVENUE											
\$ 5,232,674	\$ 4,528,733	\$ 703,940	15.5%	Total Gross Revenue	\$ 29,643,610	\$ 28,474,986	\$ 1,168,625	4.1%	1	\$ 26,526,915	
\$ -	\$ -	\$ -	0.0%	Gross Revenues - Inpatient	\$ -	\$ -	\$ -	0.0%	\$ -	\$ -	
-	-	-	0.0%	Daily Hospital Service	-	-	-	0.0%	-	-	
-	-	-	0.0%	Ancillary Service - Inpatient	-	-	-	0.0%	-	-	
				Total Gross Revenue - Inpatient	-	-	-	0.0%	1	-	
5,232,674	4,528,733	703,940	15.5%	Gross Revenue - Outpatient	29,643,610	28,474,986	1,168,625	4.1%		26,526,915	
5,232,674	4,528,733	703,940	15.5%	Total Gross Revenue - Outpatient	29,643,610	28,474,986	1,168,625	4.1%	1	26,526,915	
Deductions from Revenue:											
2,665,211	2,209,434	(455,777)	-20.6%	Contractual Allowances	14,820,295	13,863,767	(956,528)	-6.9%	2	12,827,656	
54,630	90,575	35,945	39.7%	Charity Care	558,269	569,500	11,231	2.0%	2	426,774	
82,659	67,931	(14,728)	-21.7%	Bad Debt	631,602	427,125	(204,478)	-47.9%	2	641,994	
-	-	-	0.0%	Prior Period Settlements	(81,192)	-	81,192	0.0%	2	(291,973)	
2,802,500	2,367,940	(434,560)	-18.4%	Total Deductions from Revenue	15,928,974	14,860,391	(1,068,583)	-7.2%	2	13,604,451	
51,634	51,346	288	0.6%	Other Operating Revenue	418,342	231,837	186,505	80.4%	3	164,202	
2,481,808	2,212,140	269,667	12.2%	TOTAL OPERATING REVENUE	14,132,978	13,846,431	286,547	2.1%		13,086,666	
OPERATING EXPENSES											
1,101,752	726,532	(375,220)	-51.6%	Salaries and Wages	5,426,290	4,477,650	(948,641)	-21.2%	4	4,172,324	
183,493	193,277	9,784	5.1%	Benefits	1,267,591	1,237,397	(30,195)	-2.4%	4	1,276,164	
34,782	1,957	(32,825)	-1677.3%	Benefits Workers Compensation	55,375	11,742	(43,633)	-371.6%	4	6,026	
187,874	178,944	(8,930)	-5.0%	Benefits Medical Insurance	1,020,913	1,073,664	52,751	4.9%	4	956,417	
174,674	178,640	3,966	2.2%	Medical Professional Fees	1,053,780	1,071,840	18,060	1.7%	5	1,052,107	
5,460	6,140	680	11.1%	Other Professional Fees	30,950	36,840	5,890	16.0%	5	14,108	
122,887	146,550	23,664	16.1%	Supplies	794,668	874,156	79,488	9.1%	6	668,259	
104,843	106,125	1,281	1.2%	Purchased Services	652,417	643,757	(8,660)	-1.3%	7	488,988	
119,723	111,221	(8,502)	-7.6%	Other	702,765	686,176	(16,589)	-2.4%	8	613,815	
2,035,488	1,649,387	(386,101)	-23.4%	TOTAL OPERATING EXPENSE	11,004,750	10,113,221	(891,529)	-8.8%		9,248,208	
446,320	562,753	(116,434)	-20.7%	NET OPERATING REV(EXP) EBIDA	3,128,229	3,733,210	(604,981)	-16.2%		3,838,458	
NON-OPERATING REVENUE/(EXPENSE)											
12,780	24,114	(11,334)	-47.0%	Donations-IVCH	145,293	143,540	1,753	1.2%	9	19,652	
-	-	-	0.0%	Gain/ (Loss) on Sale	-	-	-	0.0%	10	-	
(206,191)	(207,021)	830	-0.4%	Depreciation	(1,237,149)	(1,242,129)	4,980	0.4%	11	(1,221,074)	
(3,096)	(1,983)	(1,113)	56.1%	Interest Expense	(18,927)	(12,275)	(6,652)	54.2%	12	(6,759)	
(196,508)	(184,891)	(11,617)	-6.3%	TOTAL NON-OPERATING REVENUE/(EXP)	(1,110,783)	(1,110,863)	81	0.0%		(1,208,181)	
\$ 249,812	\$ 377,863	\$ (128,050)	-33.9%	EXCESS REVENUE(EXPENSE)	\$ 2,017,446	\$ 2,622,346	\$ (604,900)	-23.1%		\$ 2,630,277	
8.5%	12.4%	-3.9%		RETURN ON GROSS REVENUE EBIDA	10.6%	13.1%	-2.6%			14.5%	

INCLINE VILLAGE COMMUNITY HOSPITAL
NOTES TO STATEMENT OF REVENUE AND EXPENSE
DECEMBER 2025

1) Gross Revenues

Acute Patient Days were at budget at 0 days.

Outpatient volumes were above budget in the following departments:
 Emergency Department visits, Laboratory tests, Lab Send Out tests,
 Diagnostic Imaging, Cat Scans, Oncology Drugs Sold to Patients,
 Gastroenterology cases, and Physical Therapy.

Outpatient volumes were below budget in the following departments:
 Surgery cases, EKGs, Mammography, Speech Therapy, and
 Occupational Therapy.

2) Total Deductions from Revenue

We saw a shift in our payor mix with a 5.89% increase in Medicare, a 1.74% decrease in Medicaid, a 3.06% decrease in Commercial insurance, and a 1.08% decrease in Other. Revenues were above budget 15.5% and we saw a shift from Commercial to Medicare.

	Variance from Budget	
	Fav<Unfav>	
	DEC 2025	YTD 2026
Gross Revenue -- Inpatient	\$ -	\$ -
Gross Revenue -- Outpatient	703,940	1,168,625
Total	<u><u>\$ 703,940</u></u>	<u><u>\$ 1,168,625</u></u>

3) Other Operating Revenue

Contractual Allowances	\$ (455,777)	\$ (956,528)
Charity Care	35,945	11,231
Bad Debt	(14,728)	(204,478)
Prior Period Settlement	-	81,192
Total	<u><u>\$ (434,560)</u></u>	<u><u>\$ (1,068,583)</u></u>

4) Salaries and Wages

We saw increases in Technical, RN, Management, and Physician salaries, along with additional Accrued Payroll Days in December.

IVCH ER Physician Guarantee	\$ 787	\$ 118,360
Miscellaneous	(500)	68,145
Total	<u><u>\$ 288</u></u>	<u><u>\$ 186,505</u></u>

Total	<u><u>\$ (375,220)</u></u>	<u><u>\$ (948,641)</u></u>
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Employee Benefits

Physician Productivity bonuses were below budget, creating a positive variance in Nonproductive.

PL/SL	\$ (3,885)	\$ (41,817)
Other	(3,272)	(30,997)
Standby	(861)	(9,554)
Pension/Deferred Comp	0	0
Nonproductive	17,802	52,173
Total	<u><u>\$ 9,784</u></u>	<u><u>\$ (30,195)</u></u>

Employee Benefits - Workers Compensation

The District has a self-insured plan and expense is based on actual claims paid, coming in above budget in December.

Total	<u><u>\$ (32,825)</u></u>	<u><u>\$ (43,633)</u></u>
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Employee Benefits - Medical Insurance

The District has a self-insured plan and expense is based on actual claims paid, coming in above budget in December.

Total	<u><u>\$ (8,930)</u></u>	<u><u>\$ 52,751</u></u>
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5) Professional Fees

Budgeted amounts for potential extended patient care hours were below budget, creating a positive variance in IVCH ER Physicians.

Miscellaneous	\$ 94	\$ (188)
Administration	-	-
Multi-Specialty Clinics	-	-
Foundation	680	5,887
IVCH ER Physicians	3,873	18,250
Total	<u><u>\$ 4,646</u></u>	<u><u>\$ 23,950</u></u>

6) Supplies

Drugs sold to Patients revenues were below budget 6.16%, creating a positive variance in Pharmacy Supplies.

Patient Chargeable supplies were below budget, creating a positive variance in Patient & Other Medical Supplies.

Office Supplies	\$ 85	\$ (698)
Food	213	1,262
Minor Equipment	1,689	5,096
Pharmacy Supplies	12,351	19,064
Non-Medical Supplies	3,845	20,496
Patient & Other Medical Supplies	5,481	34,268
Total	<u><u>\$ 23,664</u></u>	<u><u>\$ 79,488</u></u>

INCLINE VILLAGE COMMUNITY HOSPITAL
NOTES TO STATEMENT OF REVENUE AND EXPENSE
DECEMBER 2025

		Variance from Budget		
		Fav<Unfav>		
		DEC 2025	YTD 2026	
7) <u>Purchased Services</u>	Department Repairs for Surgery, Sterile Processing, Diagnostic Imaging, and Mammography were below budget, creating a positive variance.	Department Repairs Laboratory Engineering/Plant/Communications Miscellaneous Pharmacy Multi-Specialty Clinics Diagnostic Imaging Services - All EVS/Laundry Foundation Total	\$ 2,880 299 1,099 (3,832) 491 (68) (9) 183 238 \$ 1,281	\$ (27,543) (14,914) (7,164) (3,886) (2,904) (1,069) 2,120 4,199 42,500 \$ (8,660)
8) <u>Other Expenses</u>	Facility maintenance projects were below budget, creating a positive variance in Engineering/Plant/Communications.			
	Services provided for the IVCH holiday lighting display created a negative variance in Miscellaneous.			
	Common Area Maintenance costs and a rental increase for an employee housing unit created a negative variance in Other Building Rent.	Other Building Rent Miscellaneous Multi-Specialty Clinics Bldg. Rent Dues and Subscriptions Equipment Rent Insurance Outside Training & Travel Marketing Utilities Total	\$ (9,021) (2,936) (1,087) (2,850) (3,466) 36 6,727 1,207 2,889 \$ (8,502)	\$ (52,872) (27,779) (6,786) (3,426) (2,485) 829 18,620 25,935 31,376 \$ (16,589)
	The transfer of labor from TFH to IVCH Laboratory created a negative variance in Miscellaneous.			
	Nevada Department of Health and Human Services fees created a negative variance in Dues and Subscriptions.			
	Oxygen tank rentals created a negative variance in Equipment Rent.			
	Natural Gas/Propane and Electricity costs were below budget, creating a positive variance in Utilities.			
9) <u>Donations</u>		Total	\$ (11,334)	\$ 1,753
10) <u>Gain/(Loss) on Sale</u>		Total	\$ -	\$ -
11) <u>Depreciation Expense</u>		Total	\$ 830	\$ 4,980
12) <u>Interest Expense</u>		Total	\$ (1,113)	\$ (6,652)

TAHOE FOREST HOSPITAL DISTRICT
STATEMENT OF CASH FLOWS

	AUDITED FYE 2025	**BUDGET** FYE 2026	PROJECTED FYE 2026	ACTUAL DEC 2025	PROJECTED DEC 2025	DIFFERENCE	ACTUAL 1ST QTR	ACTUAL 2ND QTR	PROJECTED 3RD QTR	PROJECTED 4TH QTR	
Net Operating Rev/(Exp) - EBIDA	51,886,266	27,556,243	34,808,369	\$ 4,041,716	\$ 3,221,481	\$ 820,235	\$ 12,945,140	\$ 9,028,708	\$ 8,340,006	\$ 4,494,515	
Interest Income	3,958,656	3,622,400	4,241,845	58,091	250,000	(191,909)	1,076,593	1,354,051	905,600	905,600	
Property Tax Revenue	11,279,104	11,320,000	11,324,143	99,205	-	99,205	587,757	236,387	6,000,000	4,500,000	
Donations	1,193,437	5,037,312	4,941,935	81,690	120,109	(38,419)	60,899	563,235	358,615	3,959,185	
Debt Service Payments	(3,516,862)	(3,876,518)	(3,515,324)	(274,874)	(288,169)	13,295	(1,484,229)	(798,504)	(650,126)	(582,465)	
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)	(1,000,930)	(83,411)	(83,411)	0	(250,232)	(250,232)	(250,233)	(250,233)	
Copier	-	-	-	-	-	-	-	-	-	-	
2017 VR Demand Bond	(795,185)	(756,793)	(685,488)	(13,058)	-	(13,058)	(672,429)	(13,058)	-	-	
2015 Revenue Bond	(1,576,107)	(1,645,169)	(1,355,281)	(110,744)	(137,097)	26,353	(358,585)	(332,232)	(332,232)	(332,232)	
Physician Recruitment	(121,333)	(521,000)	(371,333)	-	(33,334)	33,334	(88,000)	(83,333)	(100,000)	(100,000)	
Investment in Capital											
Equipment	(4,700,844)	(5,613,300)	(7,837,112)	(1,029,210)	(1,300,106)	270,896	(1,247,350)	(1,713,269)	(3,391,678)	(1,484,815)	
Municipal Lease Reimbursement	1,340,632	4,780,000	4,780,000	-	-	-	-	-	850,000	3,930,000	
IT/EMR/Business Systems	-	(5,027,825)	(2,804,013)	-	(400,000)	400,000	-	-	(1,449,607)	(1,354,406)	
Building Projects/Properties	(12,436,705)	(55,592,169)	(55,592,169)	(3,750,123)	(6,183,412)	2,433,289	(5,592,451)	(12,181,170)	(18,515,170)	(19,303,379)	
Change in Accounts Receivable	(8,996,668)	N1	(328,792)	6,668,383	1,638,009	(3,534,207)	5,172,216	6,006,700	1,943,603	(354,641)	(927,279)
Change in Settlement Accounts	(10,420,429)	N2	(5,011,279)	(13,720,329)	(1,961,758)	(1,822,699)	(139,059)	(5,260,008)	(11,199,598)	474,248	2,265,029
Change in Other Assets	(6,444,419)	N3	(2,248,346)	(4,970,941)	(288,598)	(300,000)	11,402	(3,518,928)	(1,052,013)	(200,000)	(200,000)
Change in Other Liabilities	6,736,574	N4	(7,815,000)	(6,928,462)	4,890,115	4,600,000	290,115	(664,024)	(8,365,438)	(4,375,000)	6,476,000
Change in Cash Balance	29,757,408		(33,718,273)	(28,975,008)	3,504,263	(5,670,337)	9,174,600	2,822,100	(22,267,341)	(12,107,753)	2,577,985
Beginning Unrestricted Cash	184,297,240		214,054,647	214,054,647	191,105,144	191,105,144	-	214,054,647	216,876,748	194,609,407	182,501,655
Ending Unrestricted Cash	214,054,647		180,336,374	185,079,639	194,609,407	185,434,807	9,174,600	216,876,748	194,609,407	182,501,655	185,079,639
Operating Cash	214,054,647		180,336,374	185,079,639	194,609,407	185,434,807	9,174,600	216,876,748	194,609,407	182,501,655	185,079,639
Expense Per Day	917,777		956,582	956,416	937,532	937,861	(330)	936,594	937,532	949,152	956,416
Days Cash On Hand	233		189	194	208	198	10	232	208	192	194

Footnotes:

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

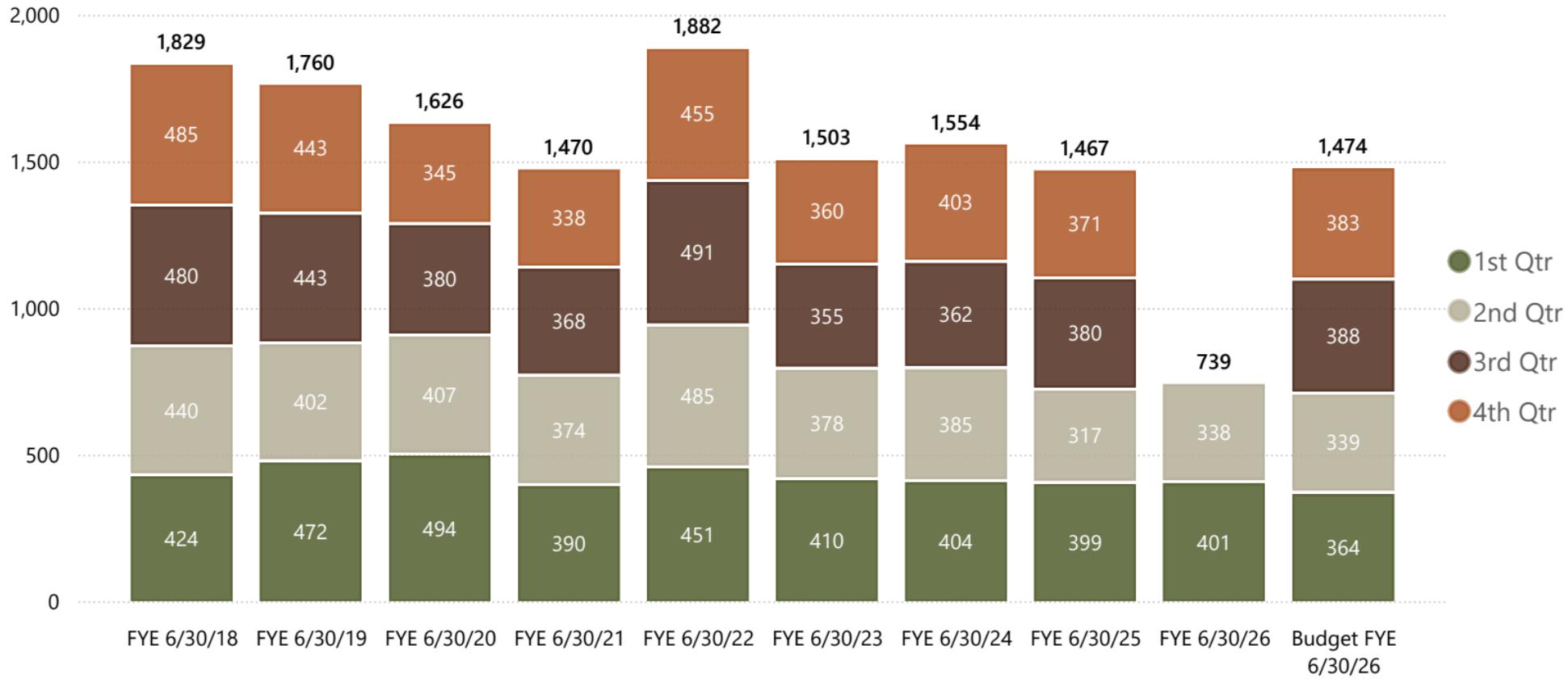
N1 - Change in Accounts Receivable reflects the 30 day delay in collections.

N2 - Change in Settlement Accounts reflect cash flows in and out related to prior year and current year Medicare and Medi-Cal settlement accounts.

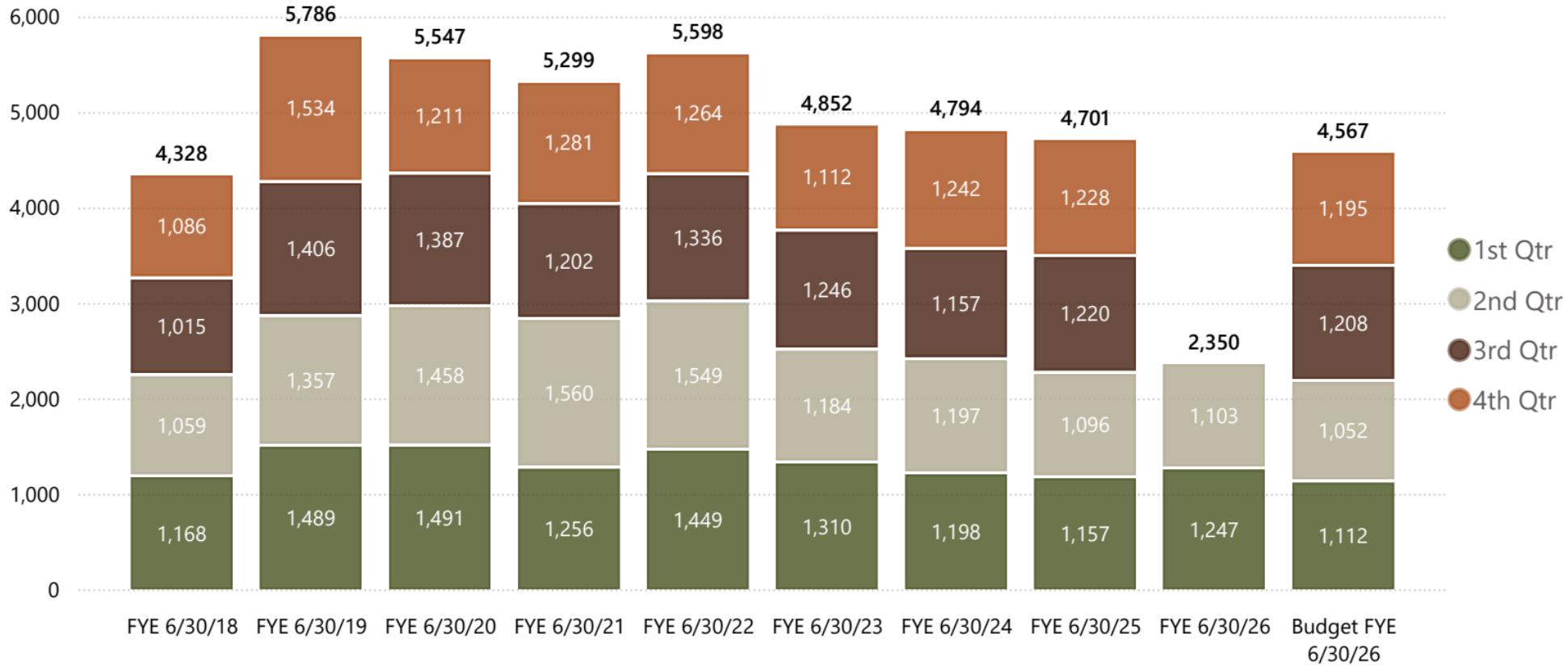
N3 - Change in Other Assets reflect fluctuations in asset accounts on the Balance Sheet that effect cash. For example, an increase in prepaid expense immediately effects cash but not EBIDA.

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.

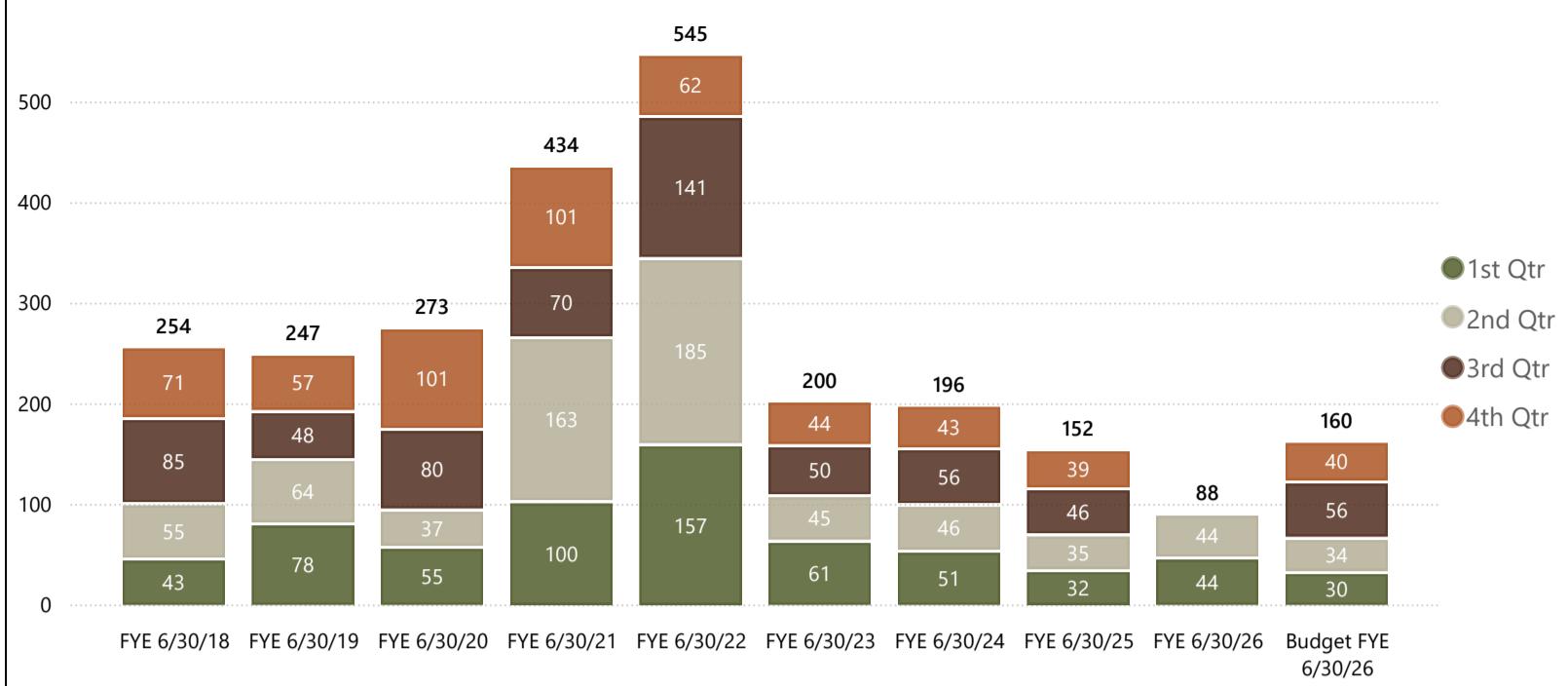
TOTAL ADMISSIONS



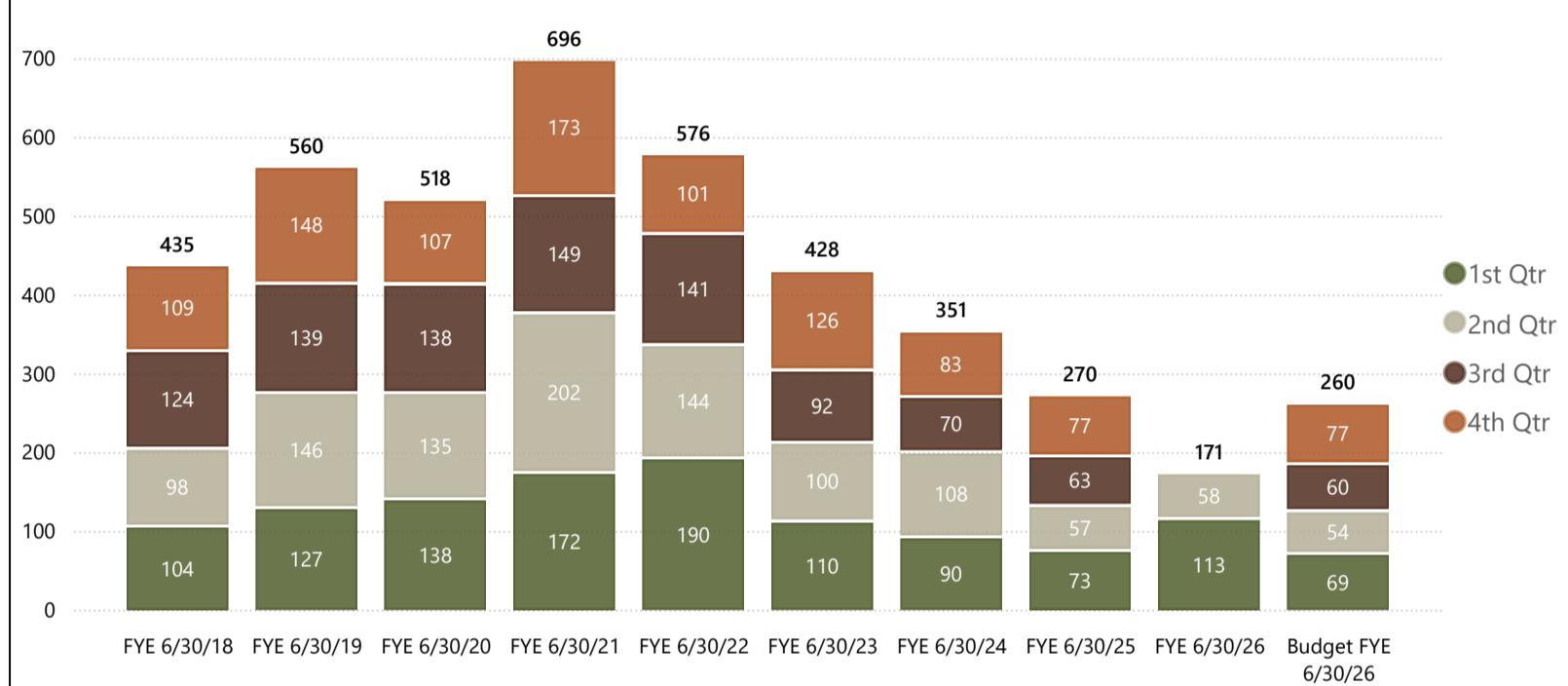
TOTAL TFH PATIENT DAYS



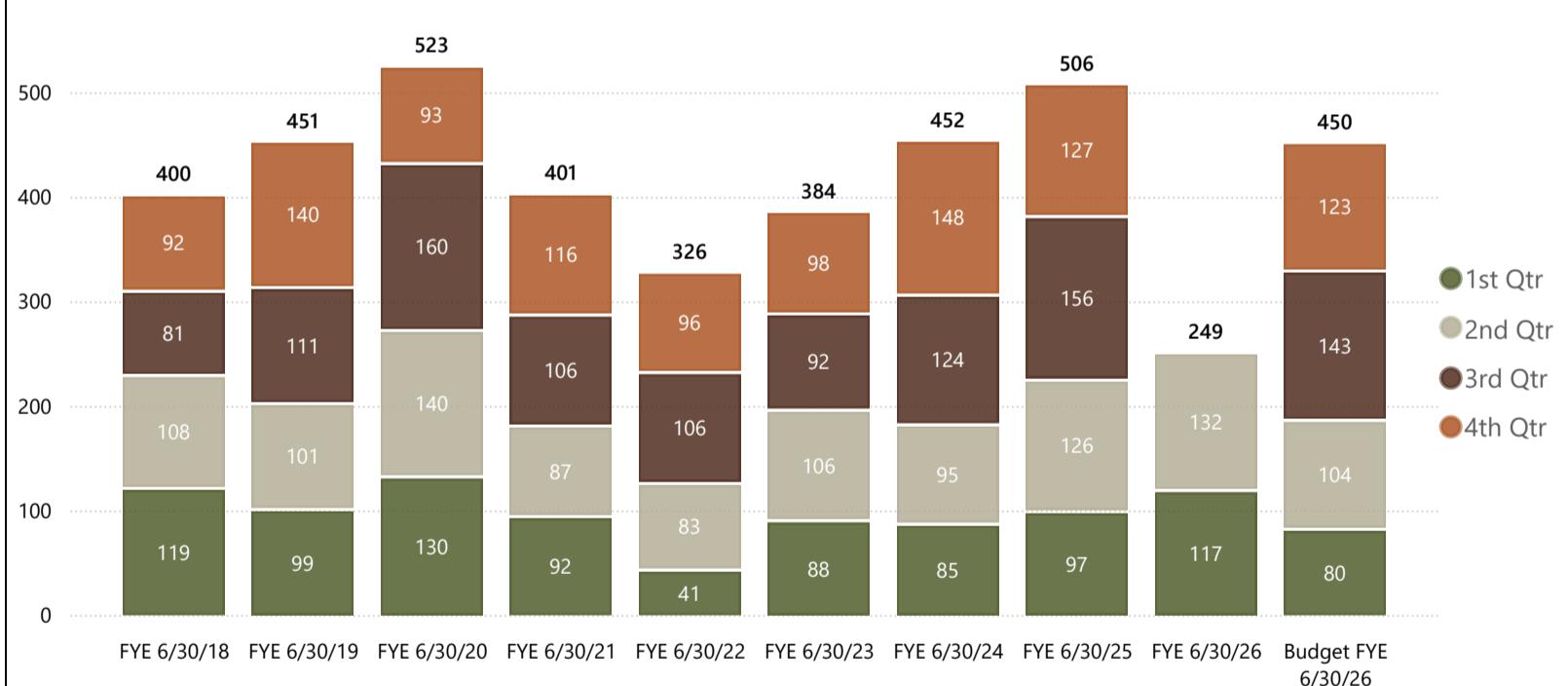
TOTAL TFH ICU INPATIENT DAYS



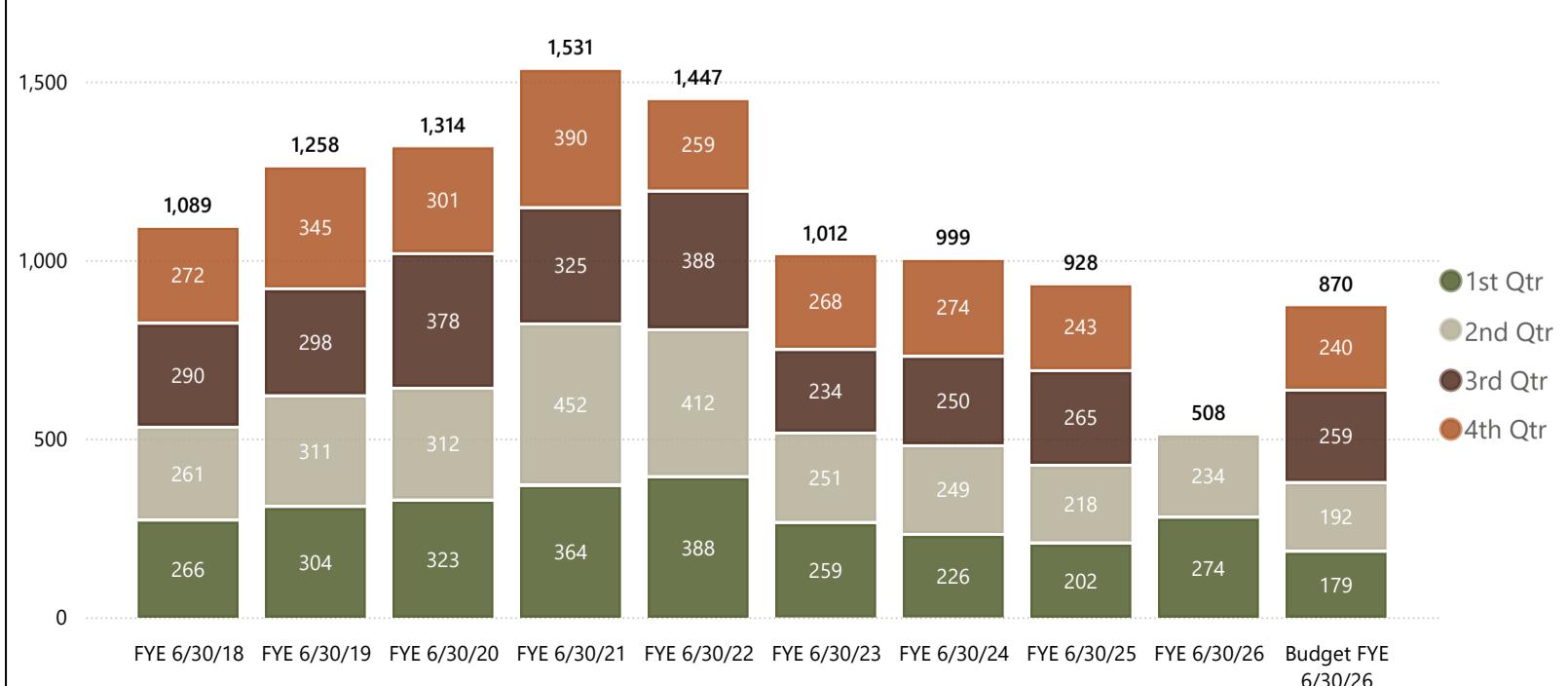
TOTAL TFH ICU STEPDOWN DAYS



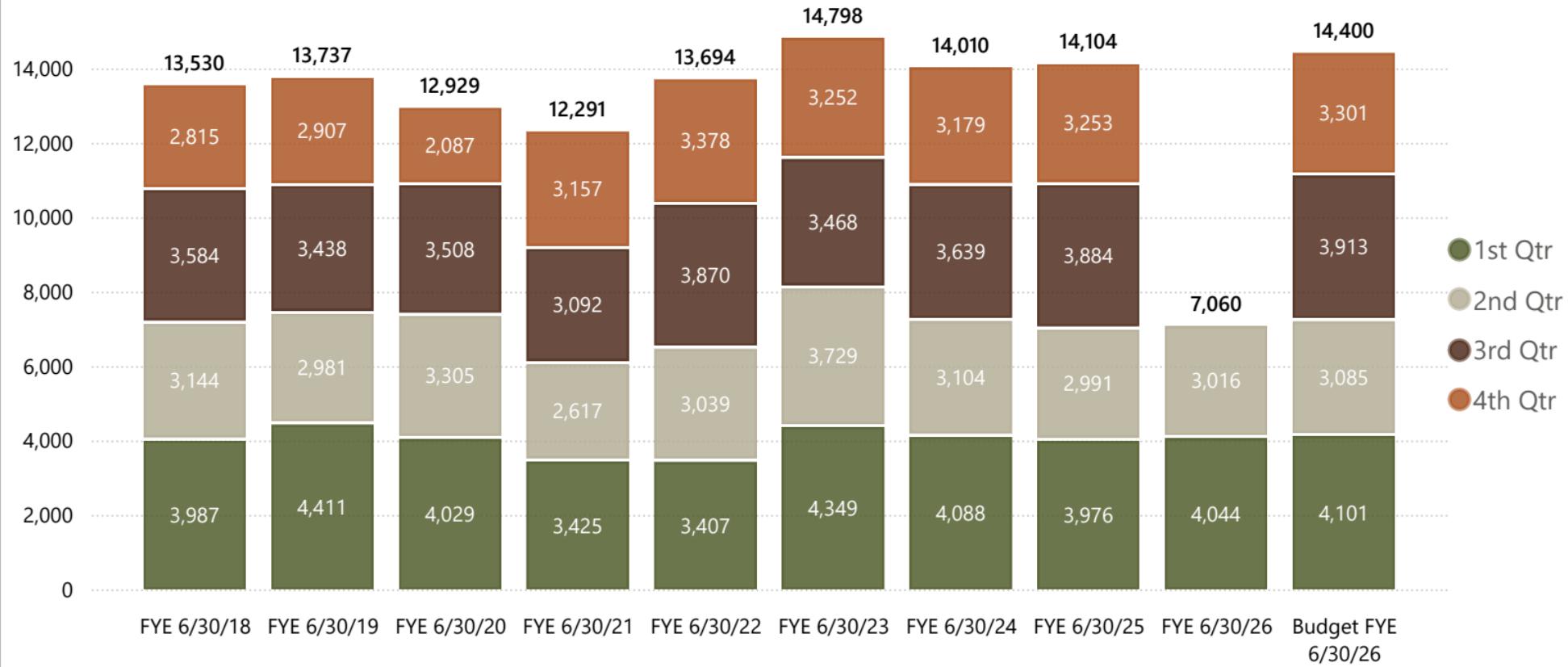
TOTAL TFH ICU MED/SURG DAYS



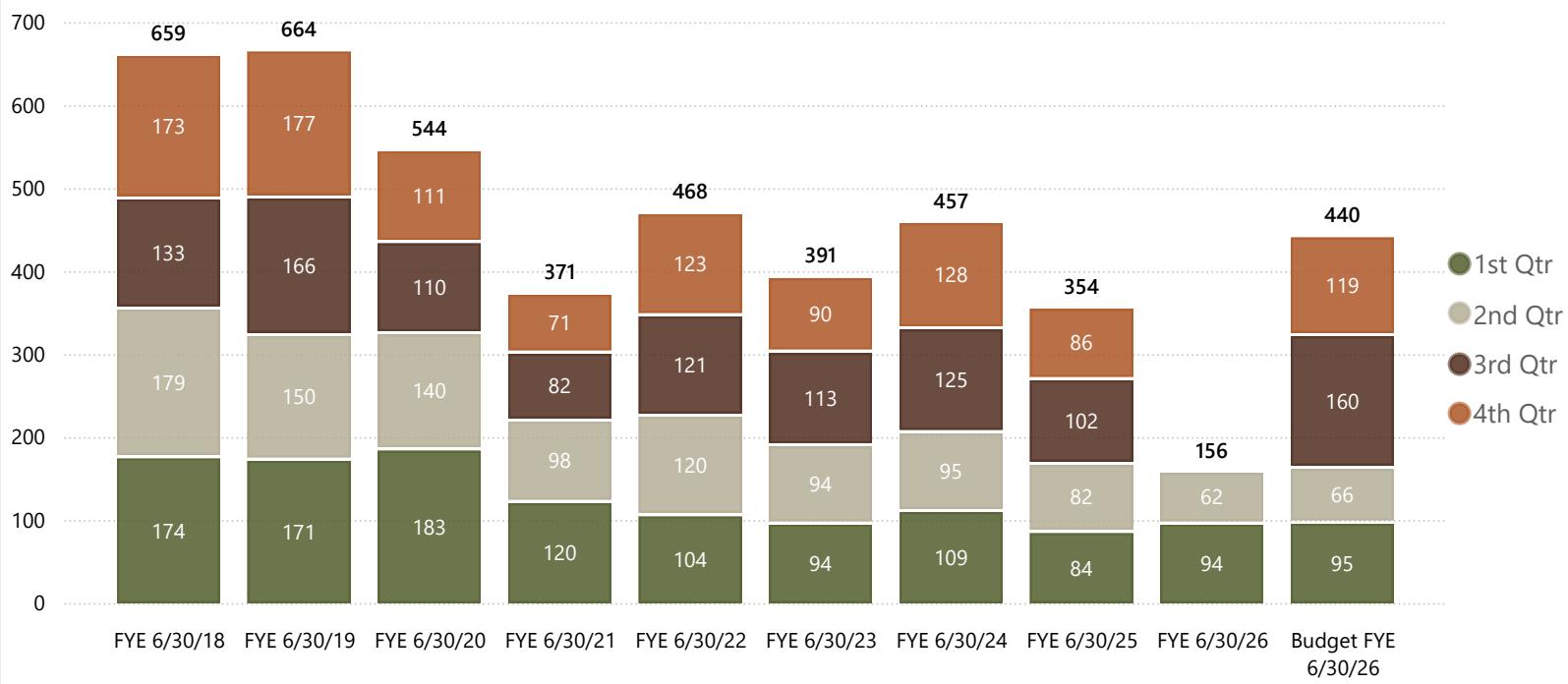
TOTAL TFH ICU DAYS



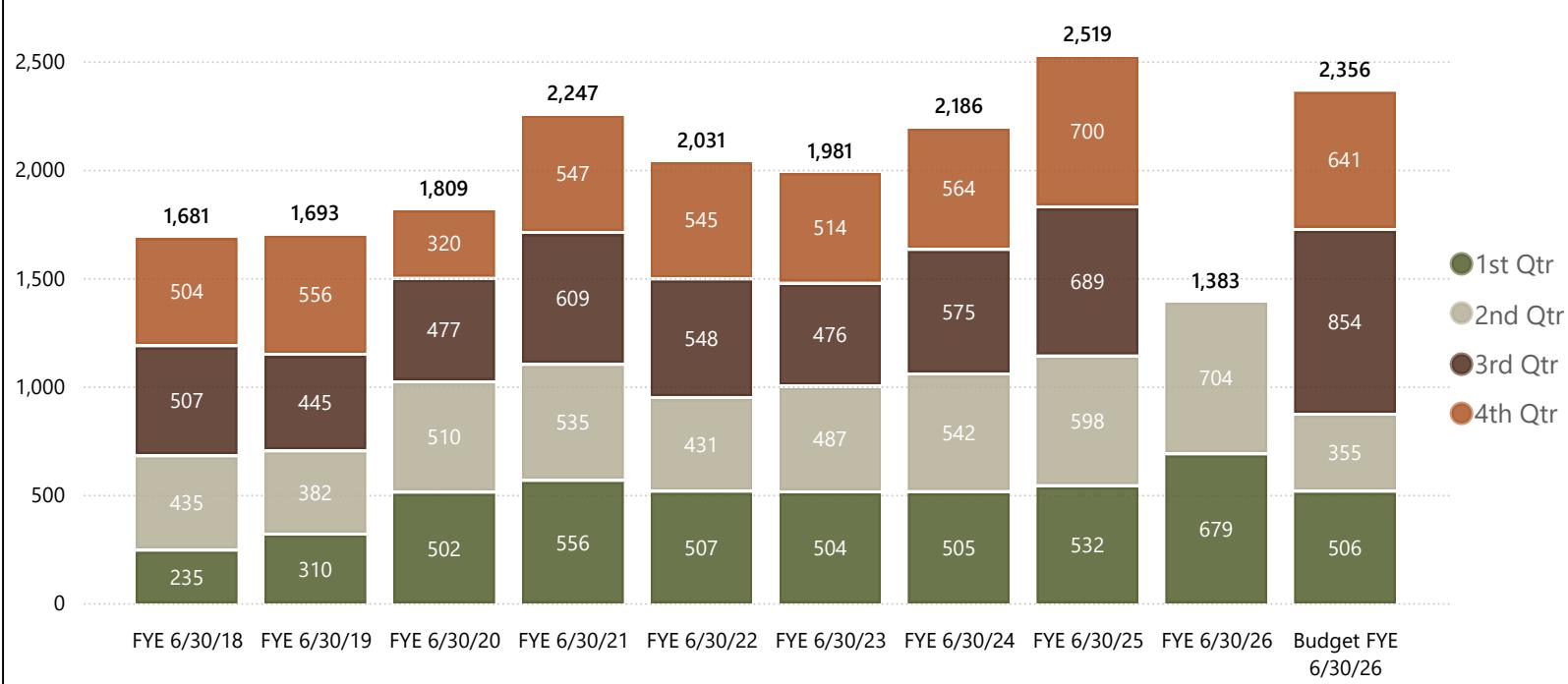
TOTAL TFH ER VISITS



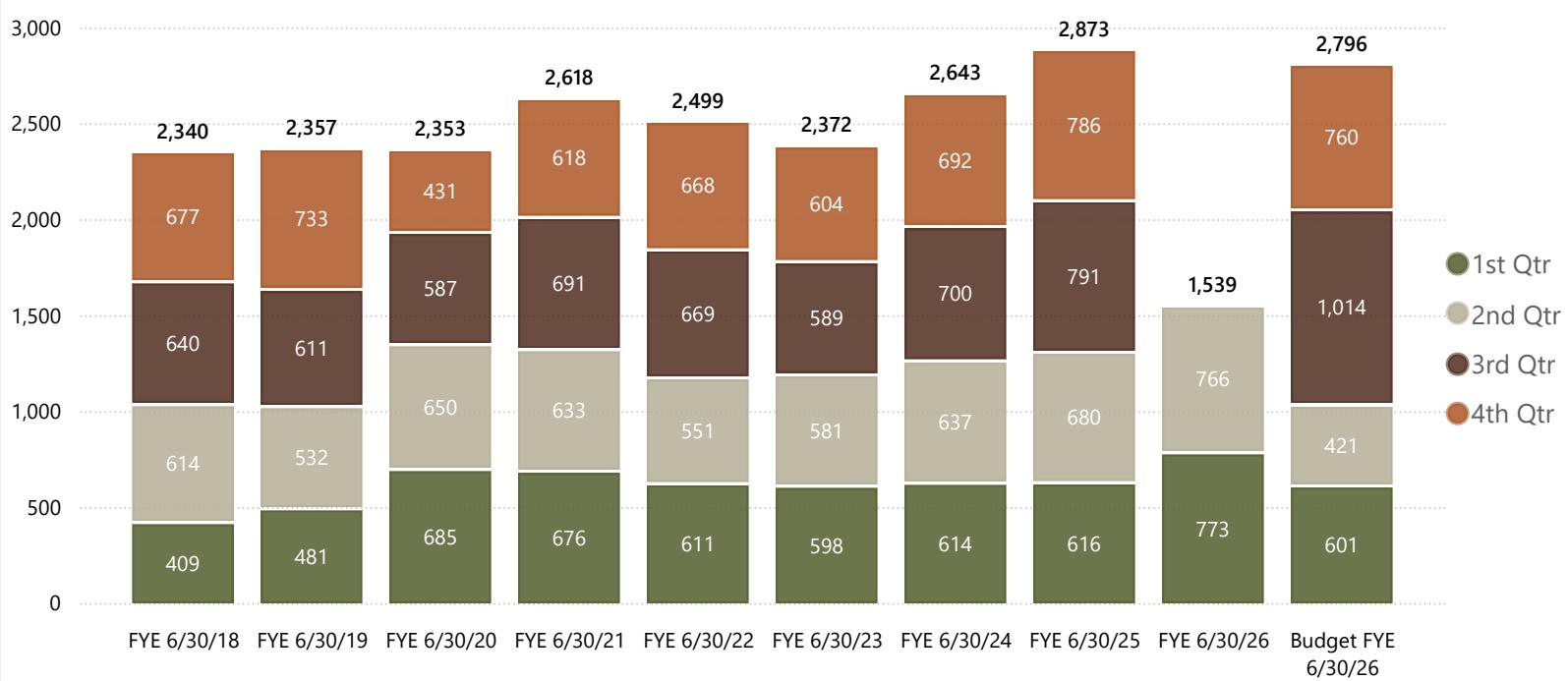
TOTAL TFH INPATIENT OR CASES



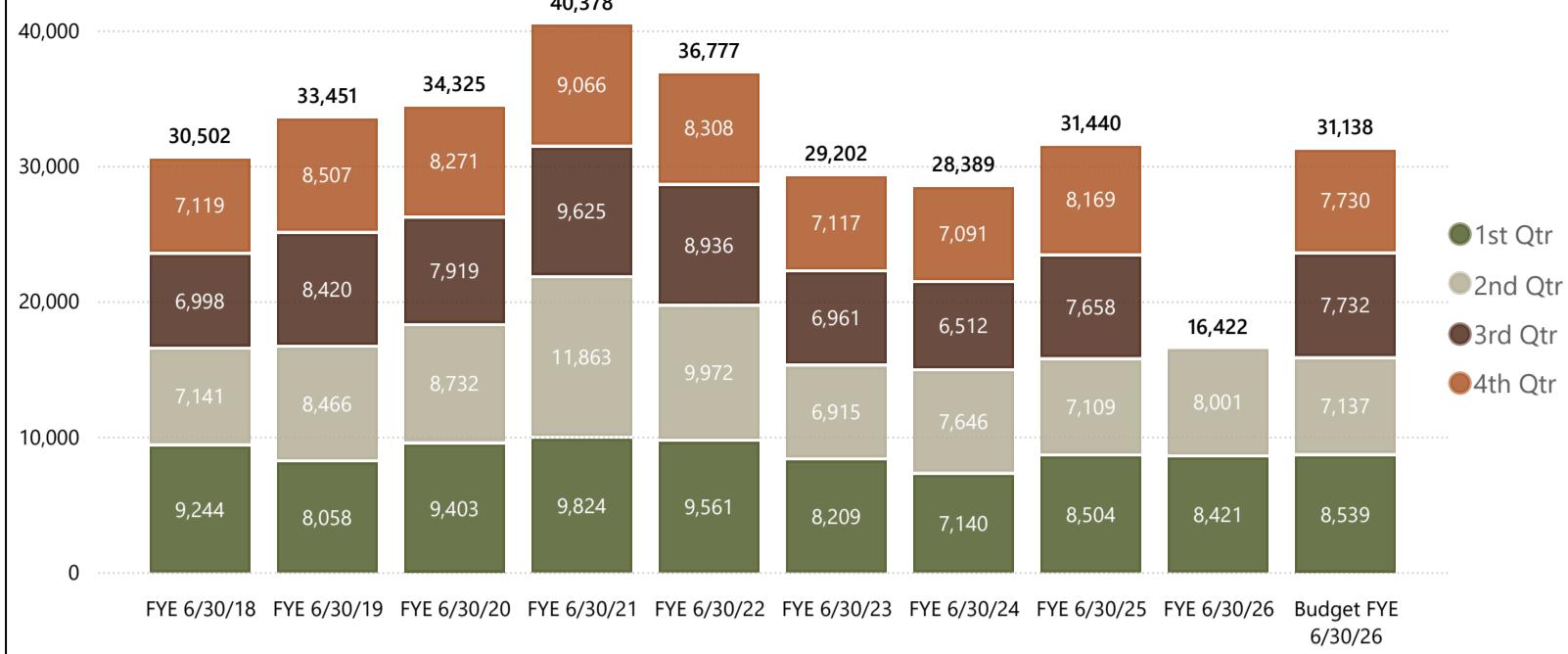
TOTAL TFH OUTPATIENT OR CASES



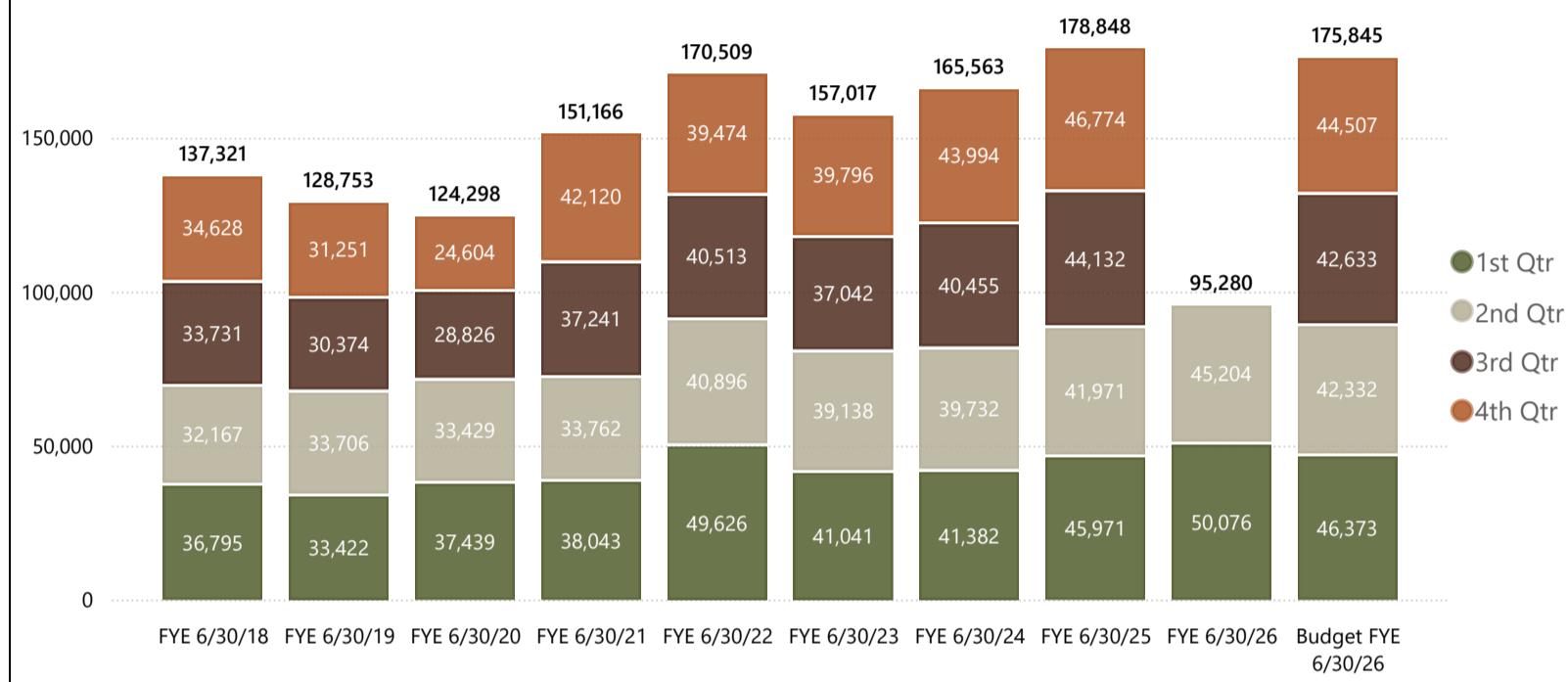
TOTAL TFH OR CASES



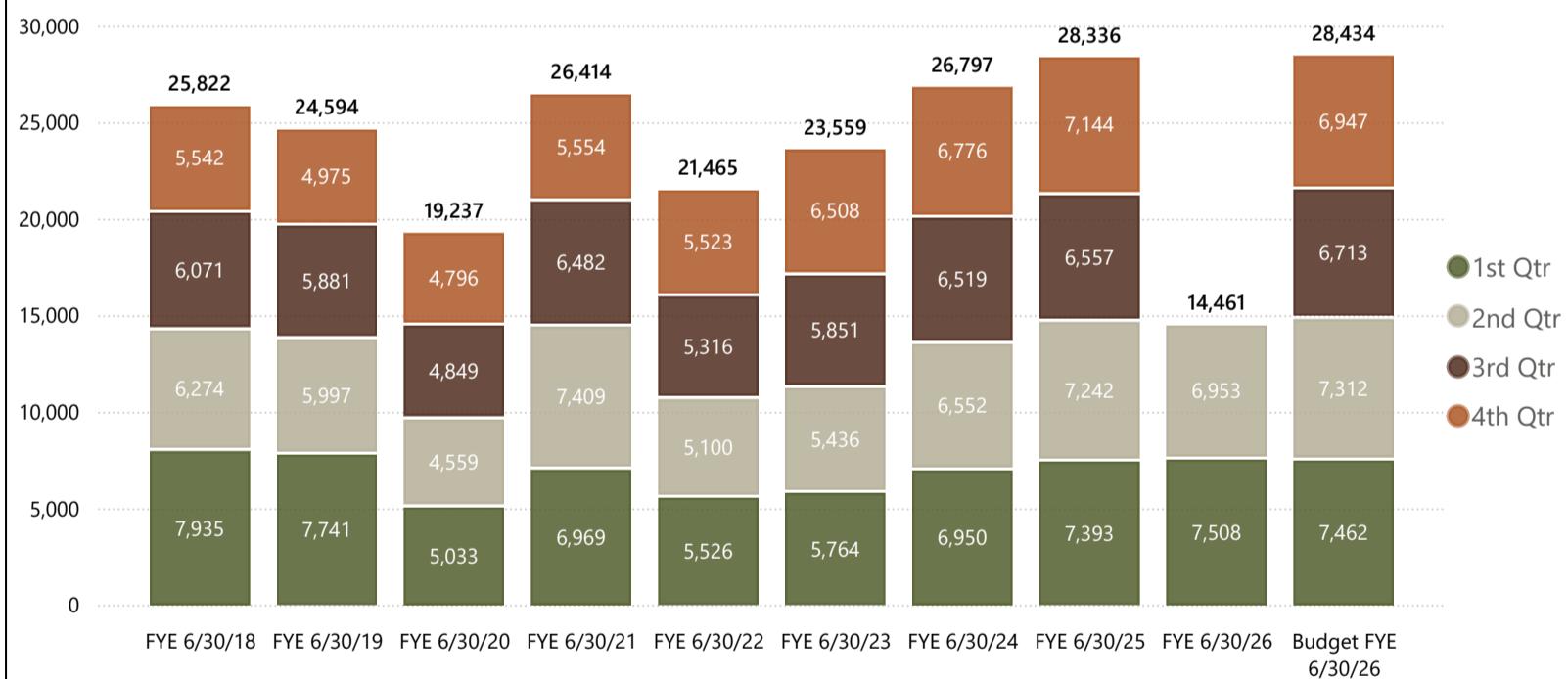
TOTAL TFH INPATIENT LAB TESTS



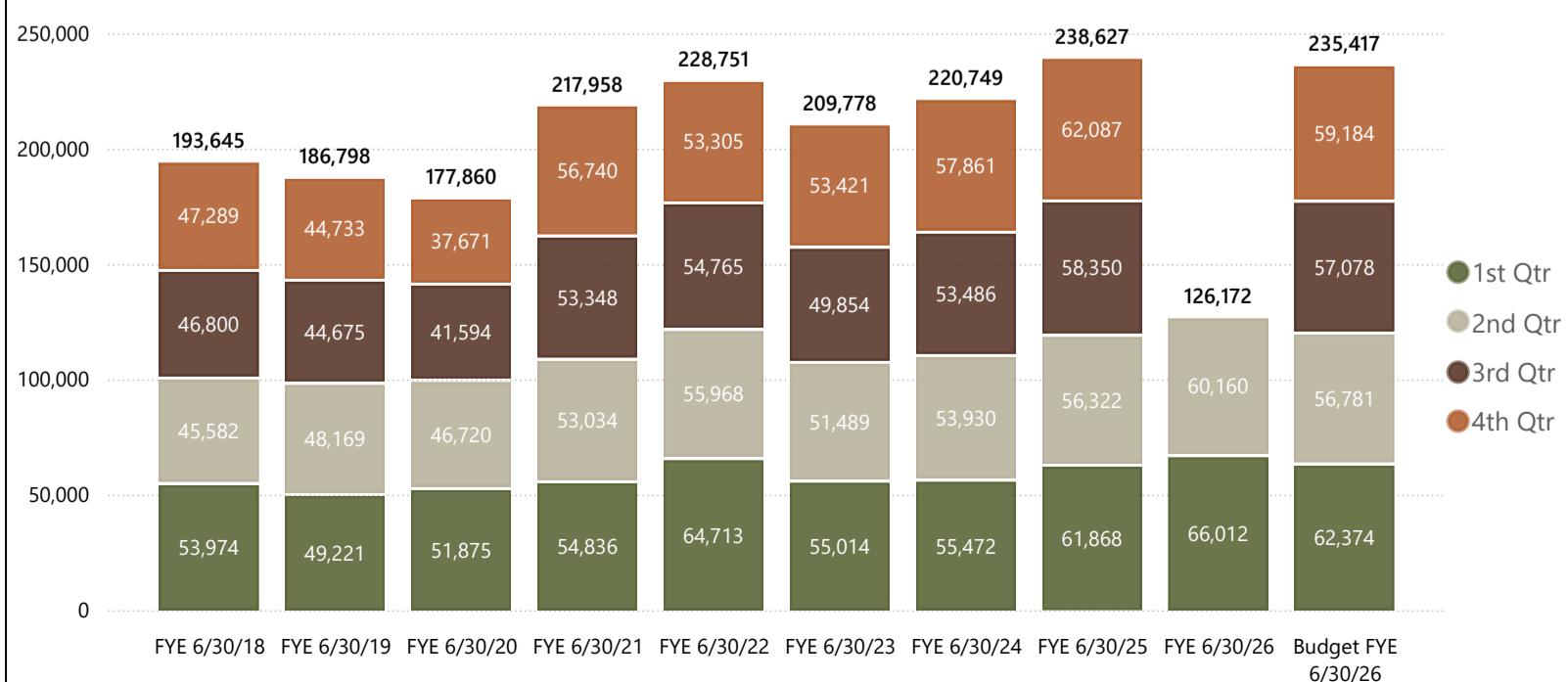
TOTAL TFH OUTPATIENT LAB TESTS



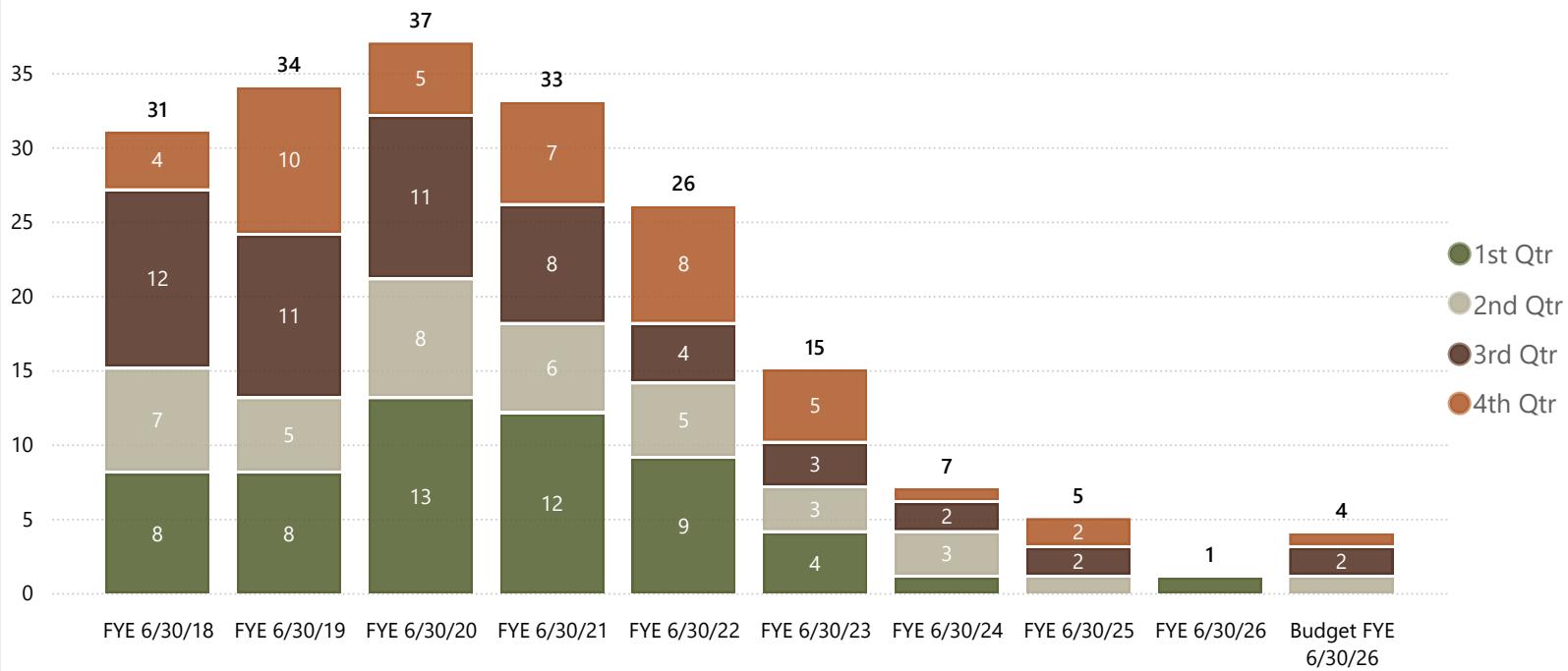
TOTAL TFH OTHER OUTPATIENT LAB TESTS



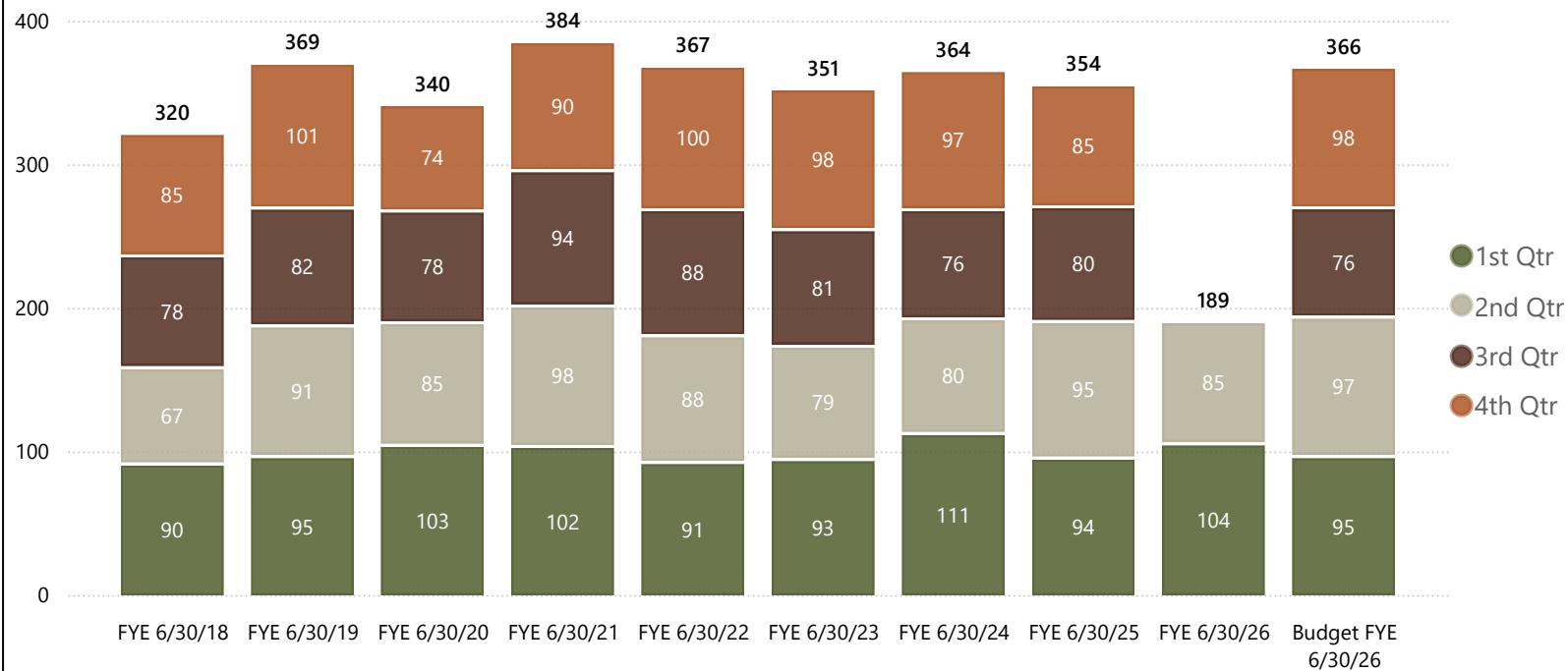
TOTAL TFH LAB TESTS



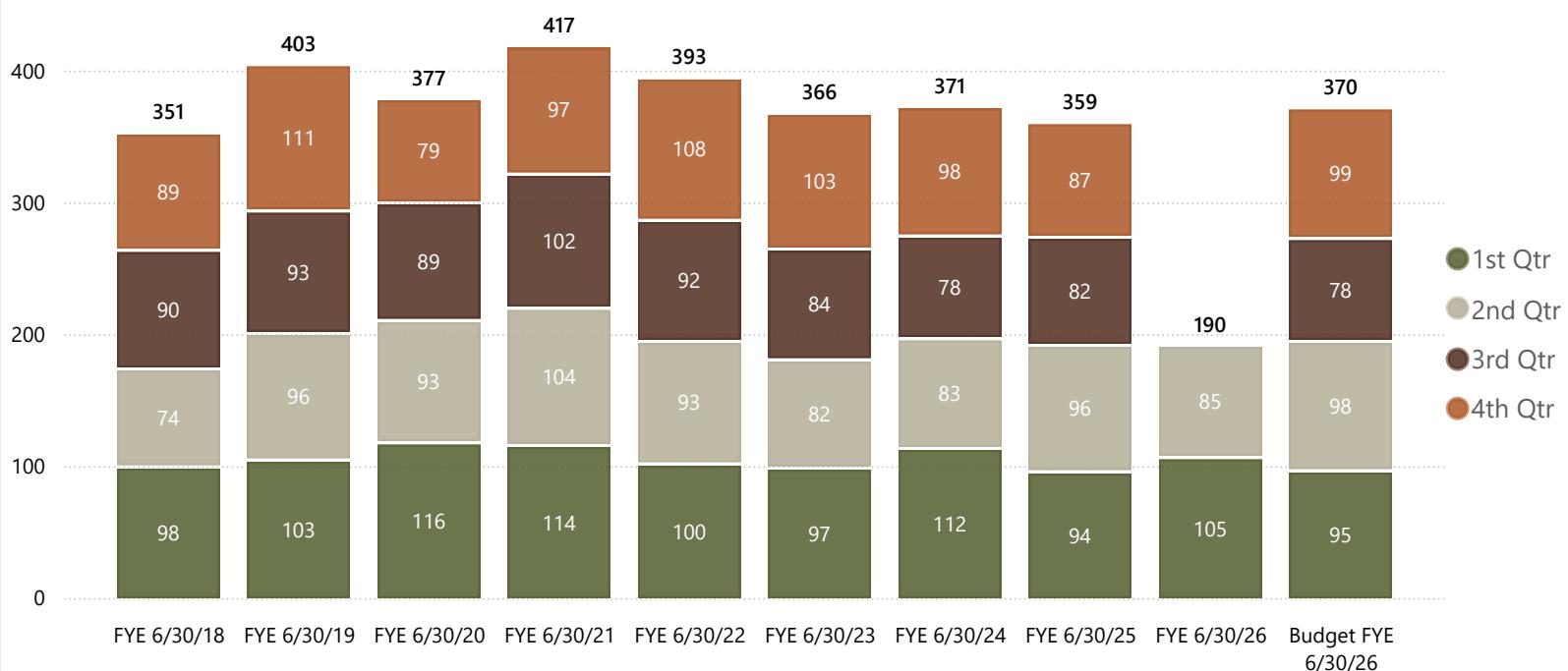
TOTAL TFH NUCLEAR MEDICINE INPATIENT EXAMS



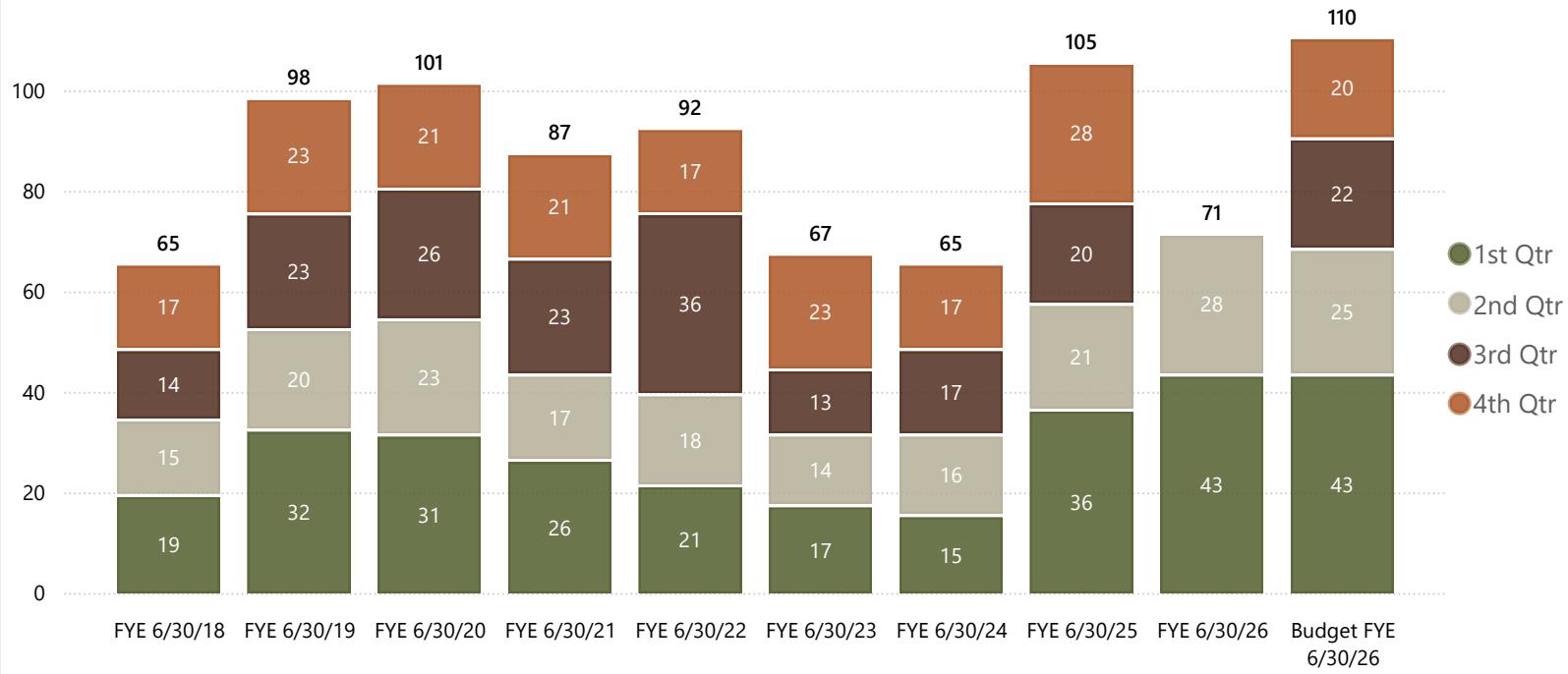
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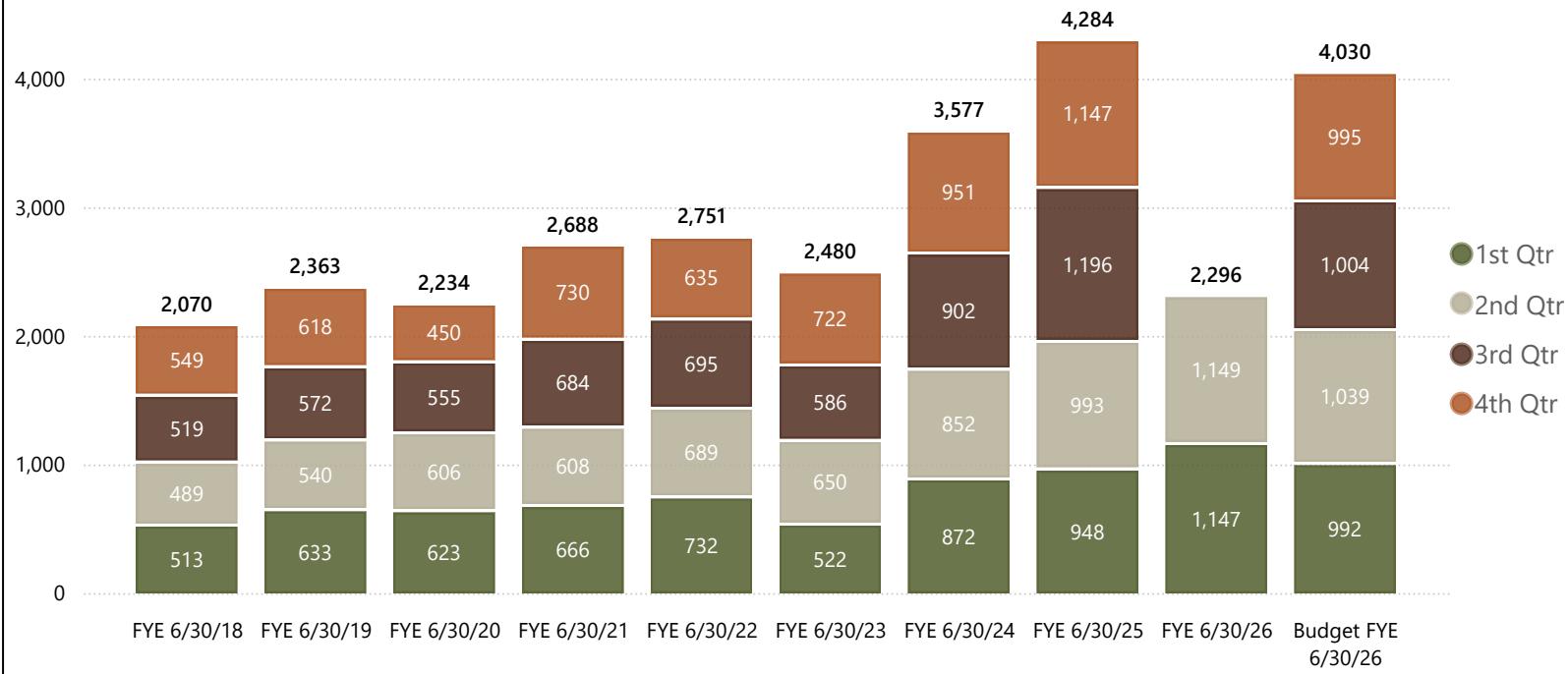
TOTAL TFH NUCLEAR MEDICINE EXAMS



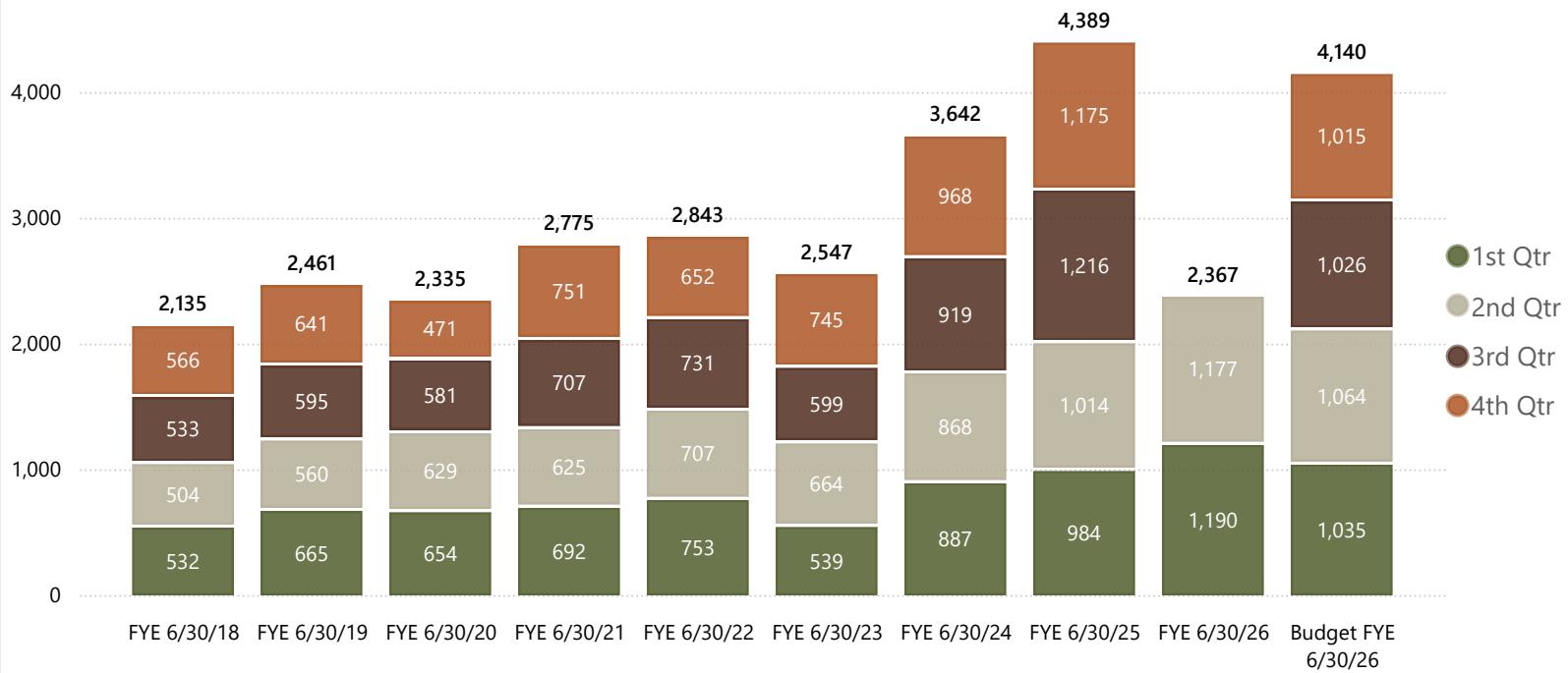
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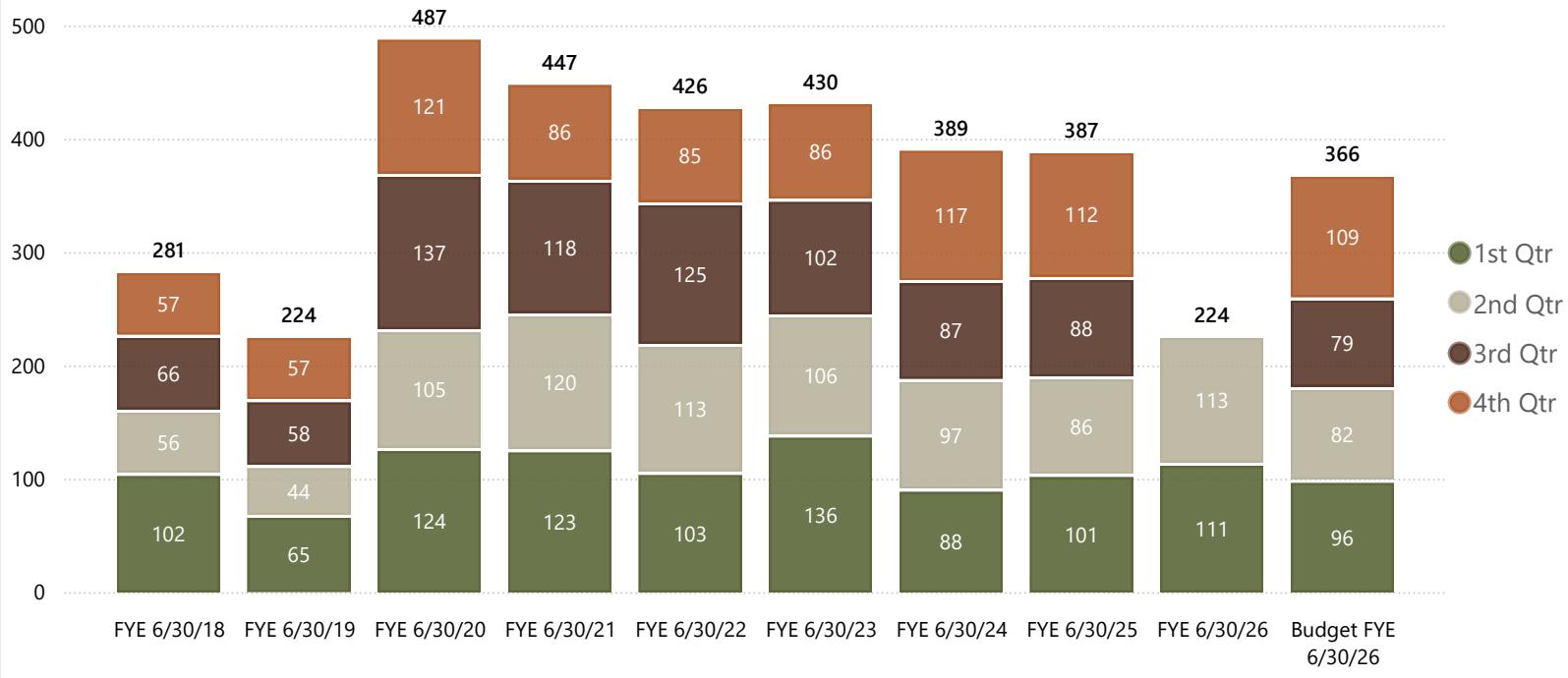
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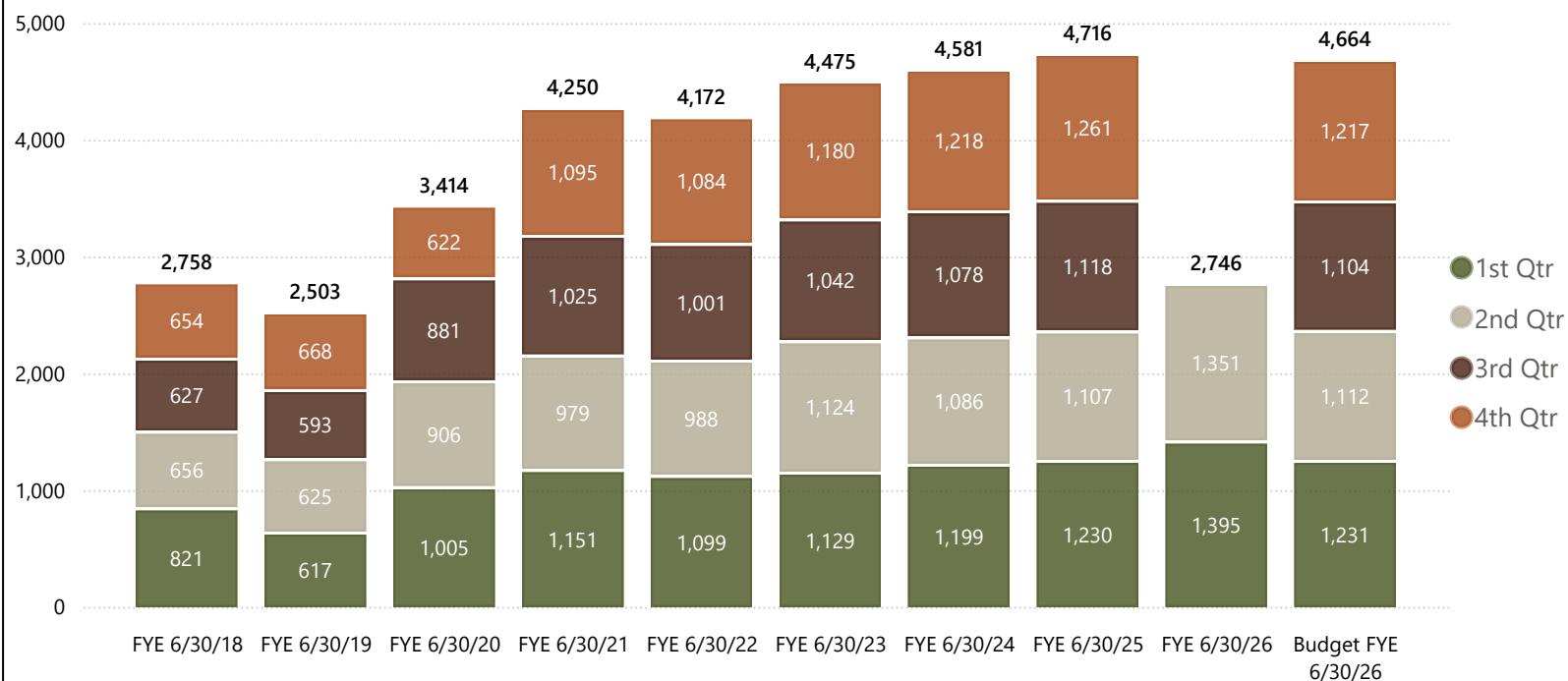
TOTAL TFH MRI EXAMS



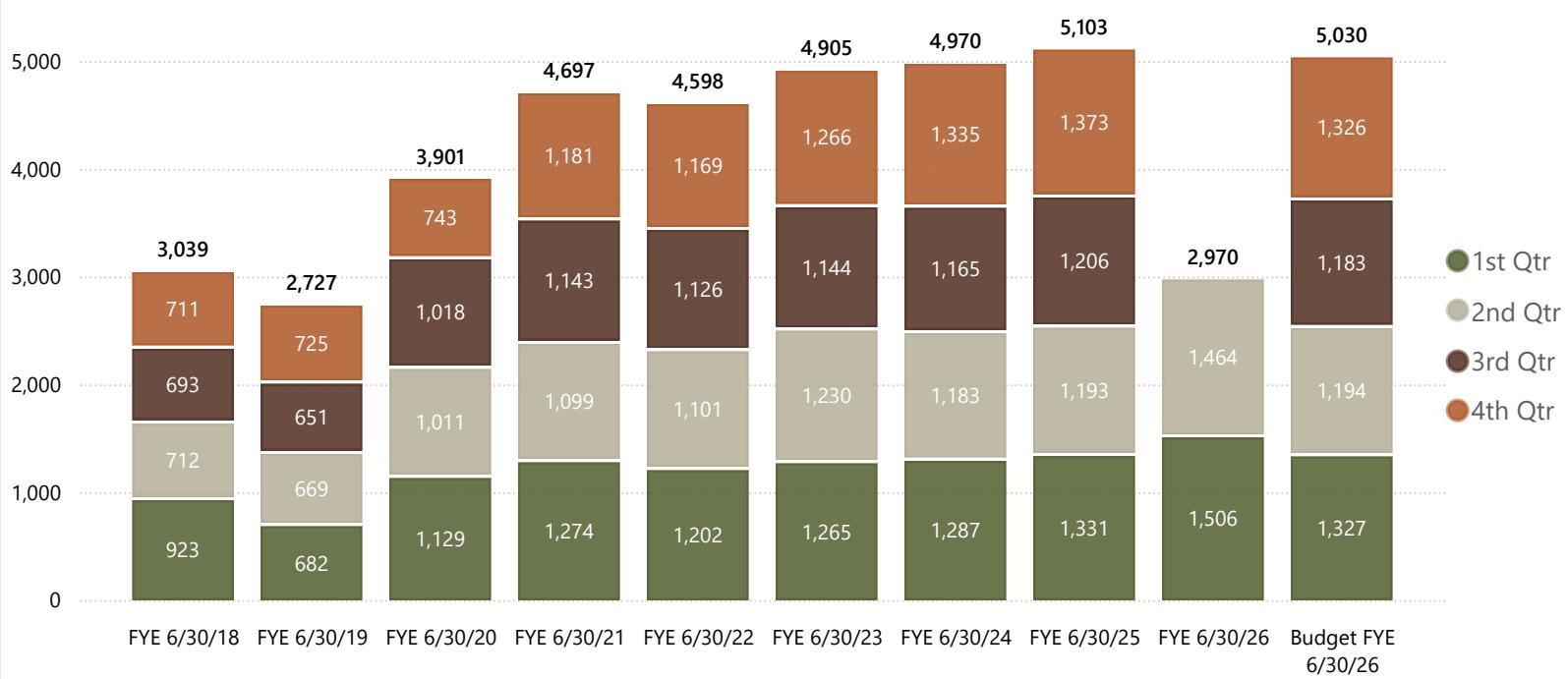
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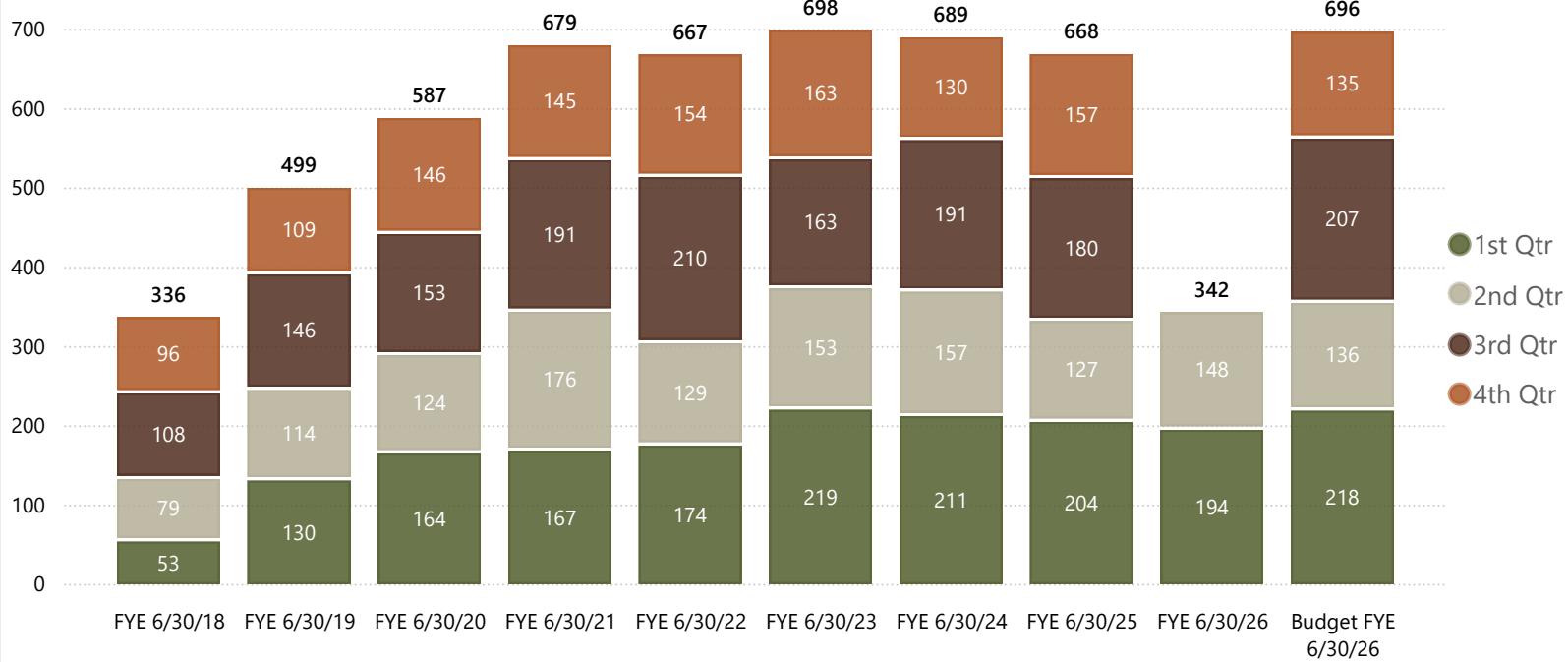
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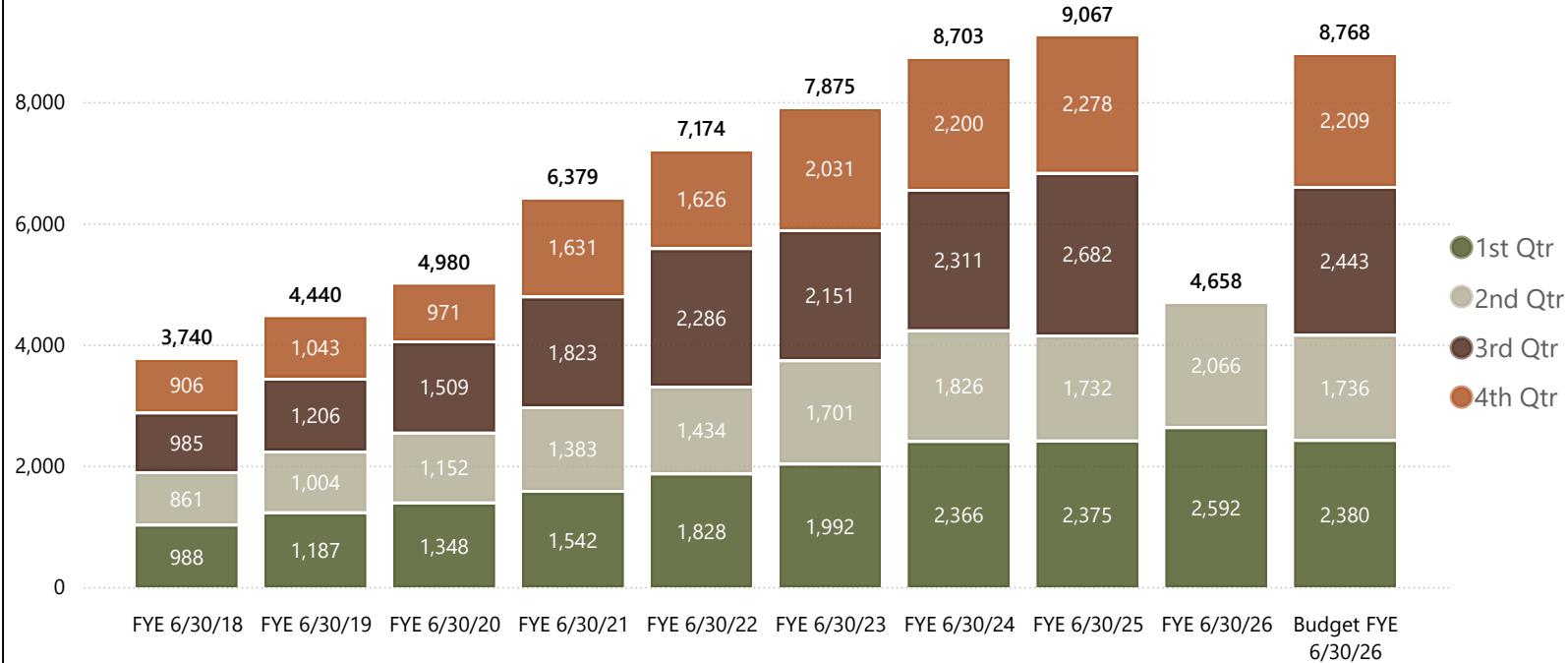
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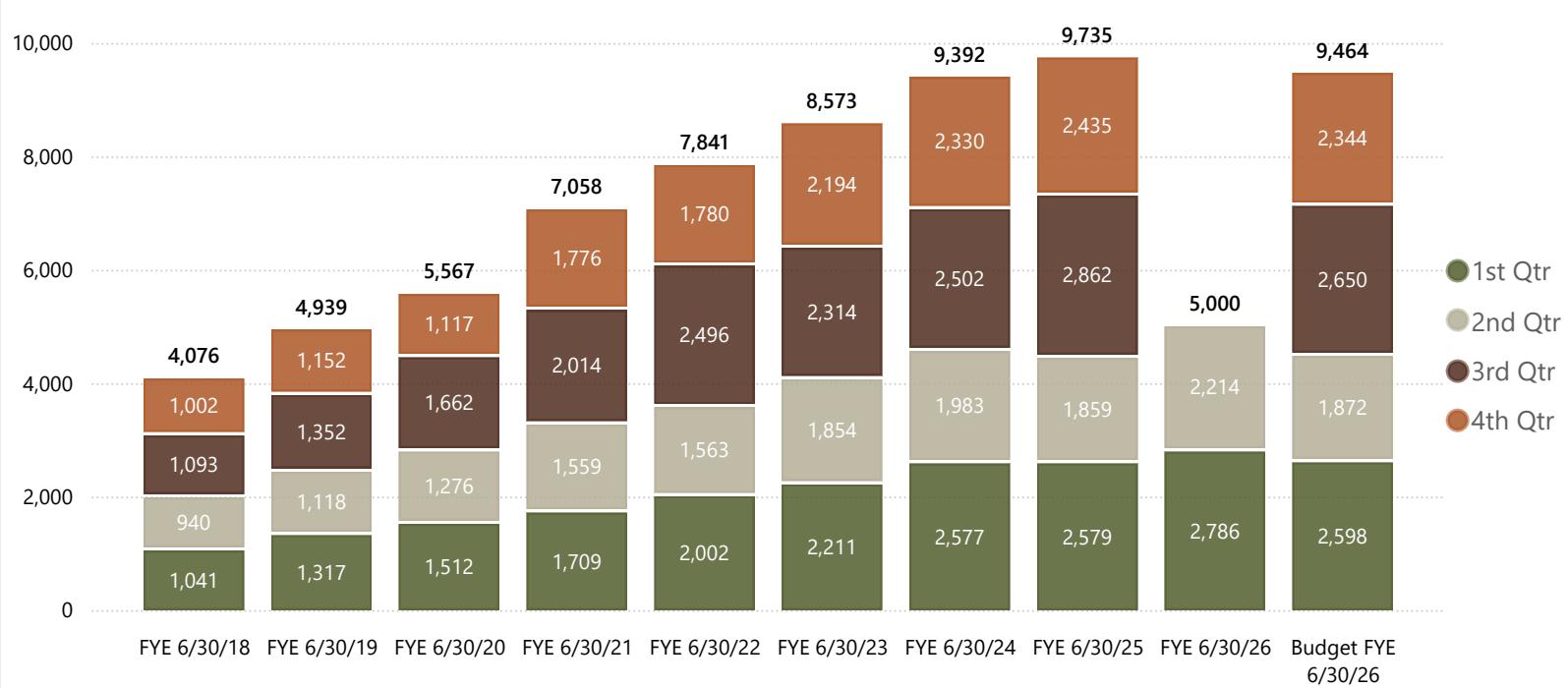
TOTAL TFH CT INPATIENT EXAMS



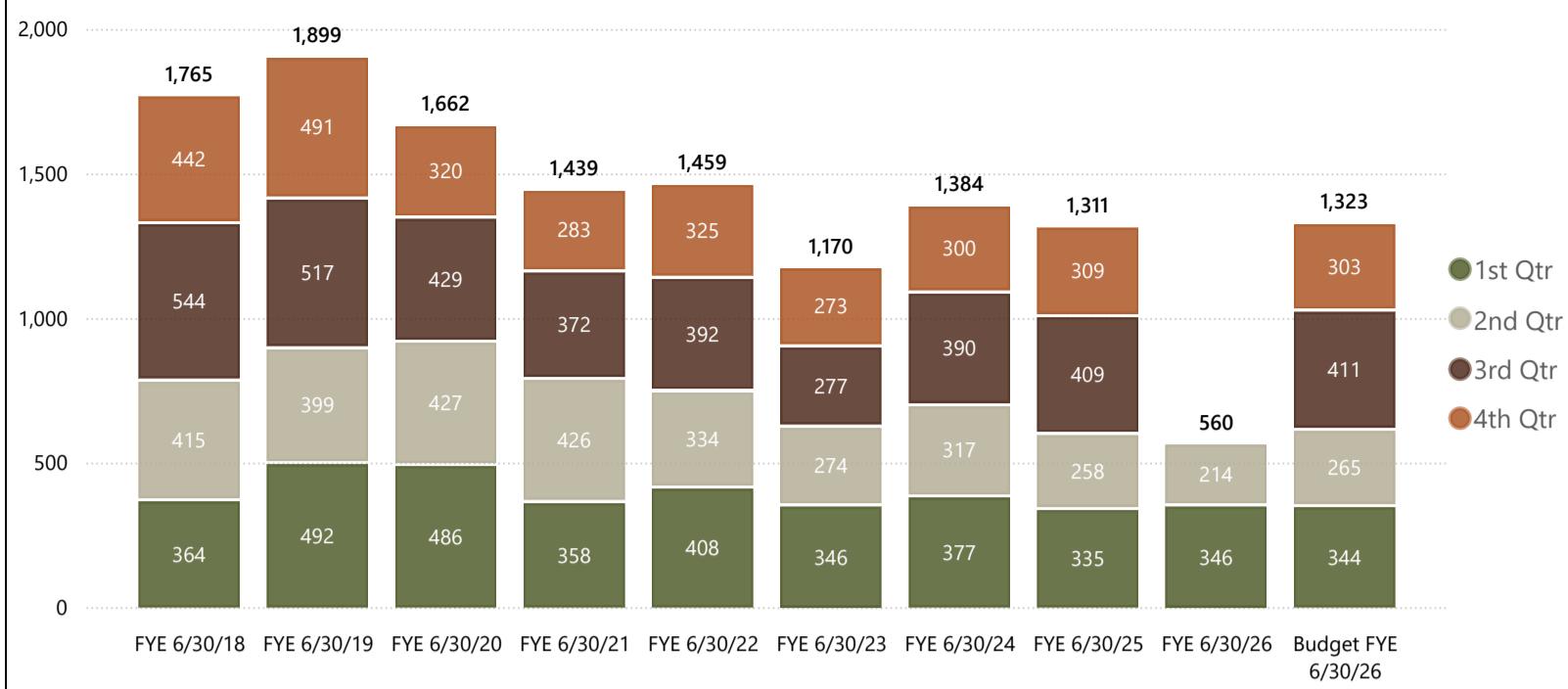
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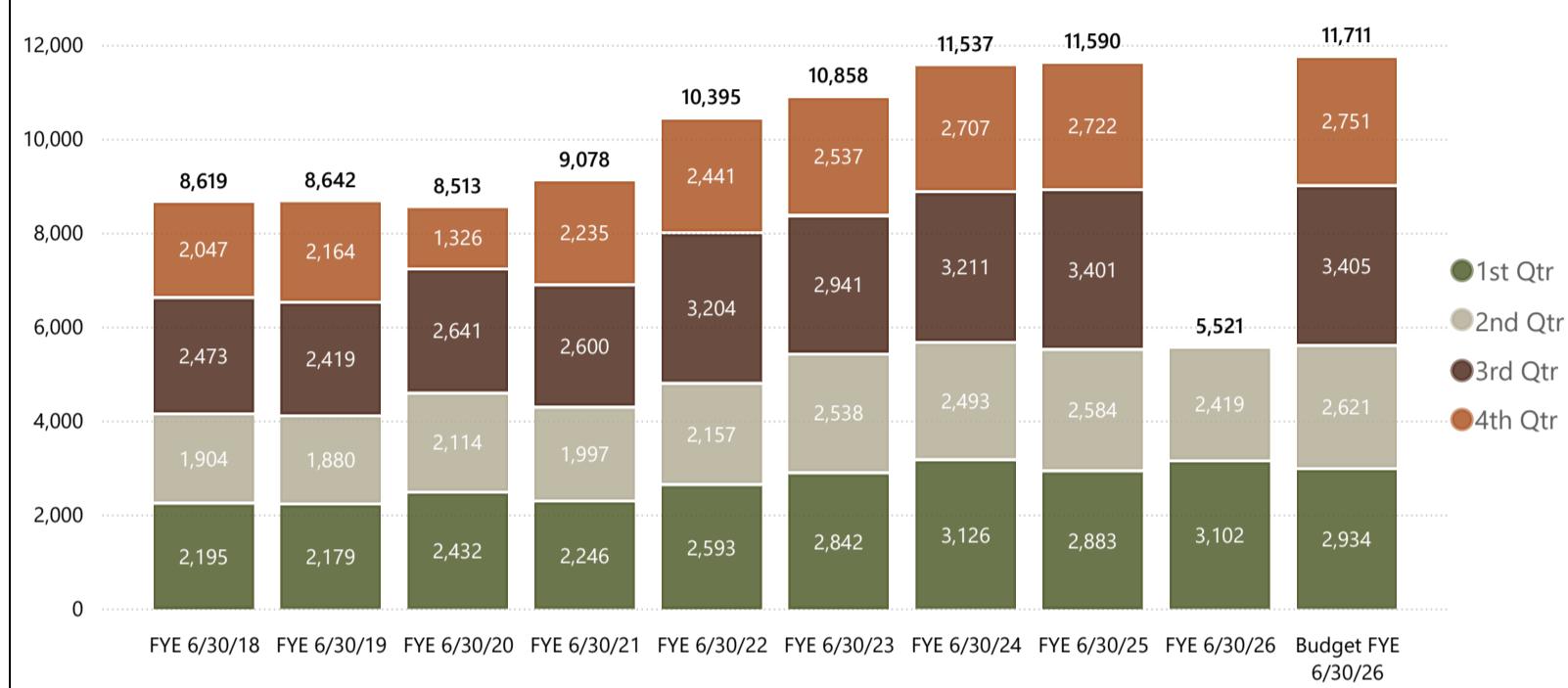
TOTAL TFH CT EXAMS



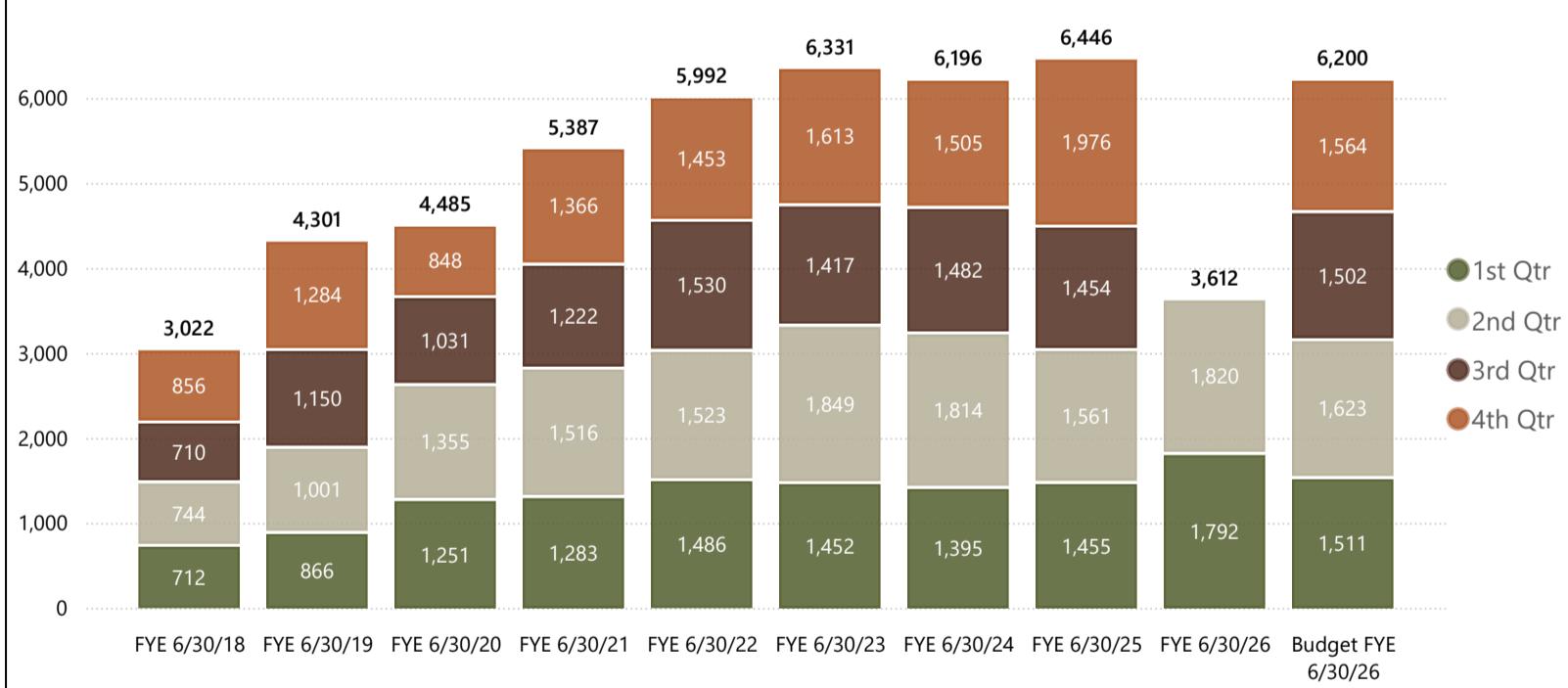
TOTAL TFH INPATIENT DIAGNOSTIC IMAGING EXAMS



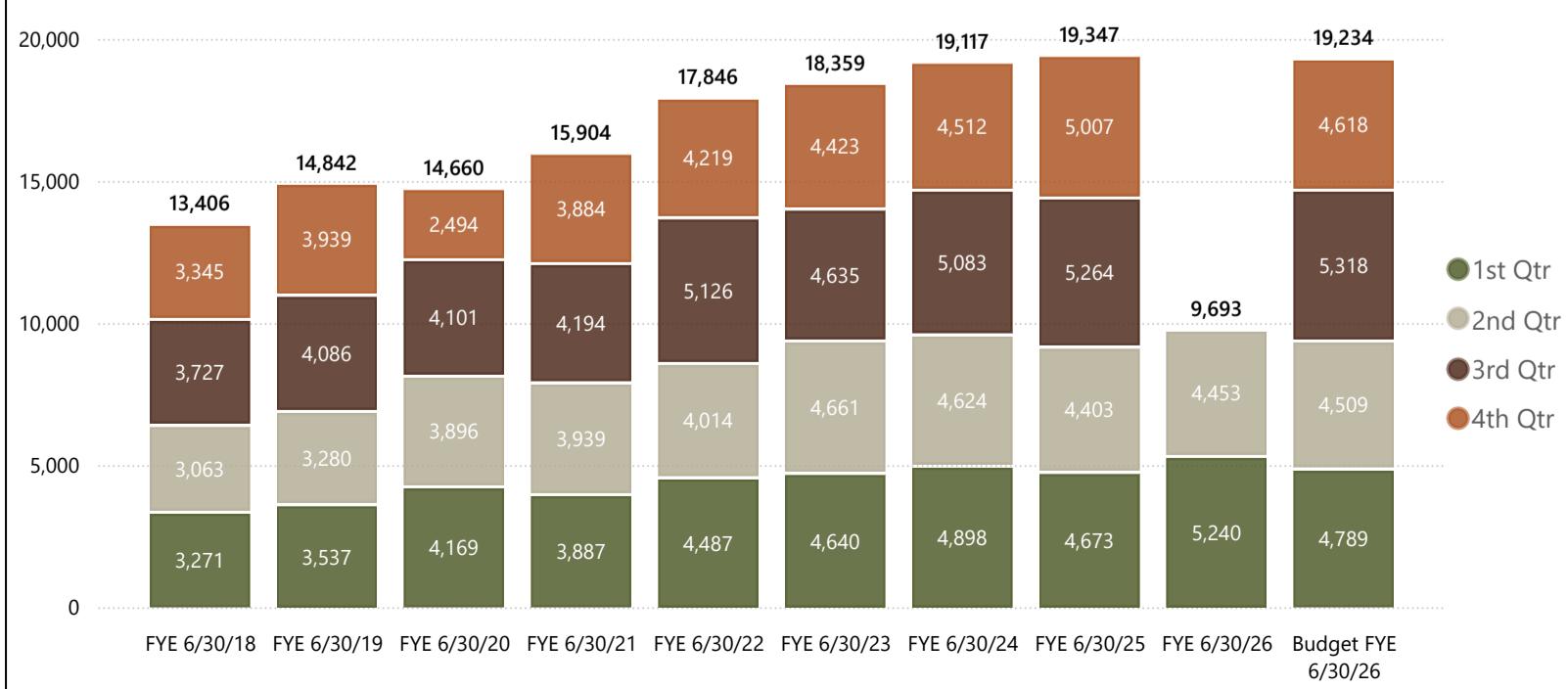
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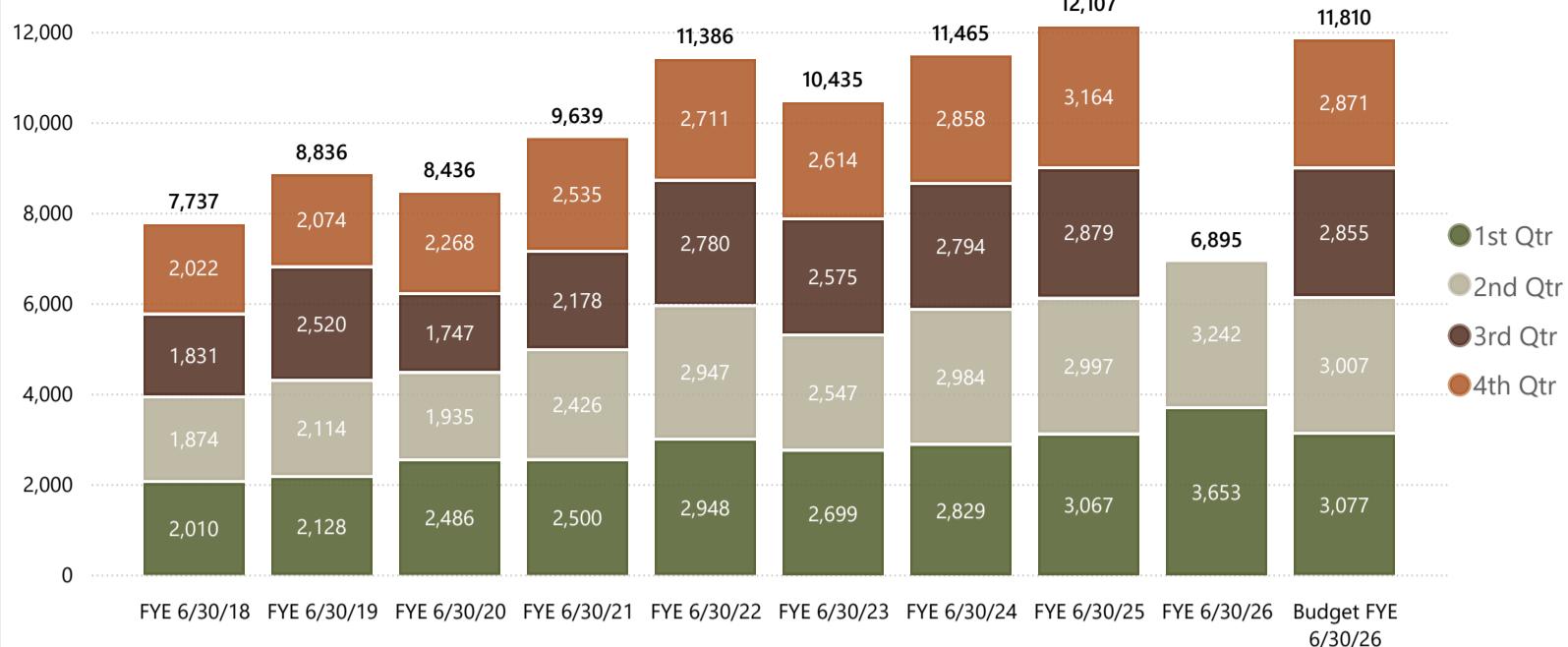
TOTAL TFH MAMMOGRAPHY EXAMS



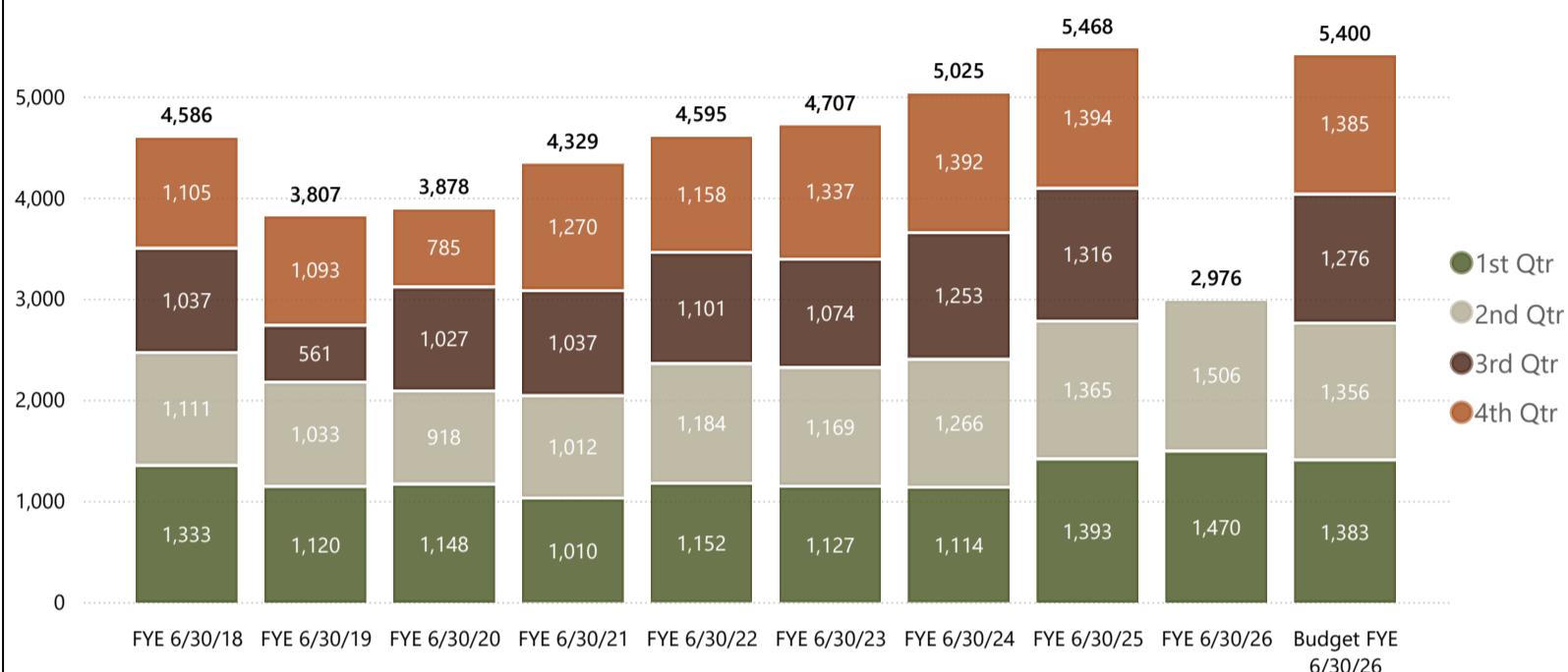
TOTAL TFH DIAGNOSTIC IMAGING EXAMS



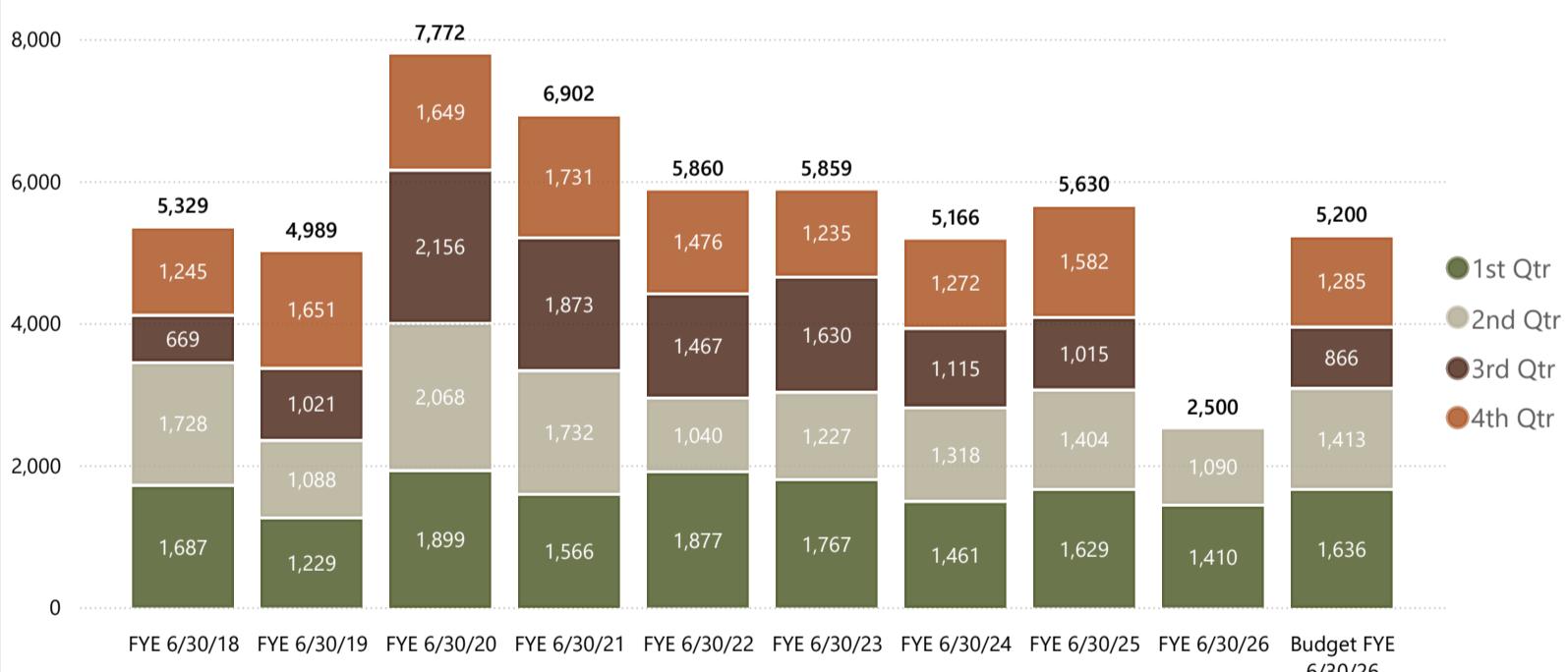
TOTAL TFH MEDICAL ONCOLOGY PROCEDURES



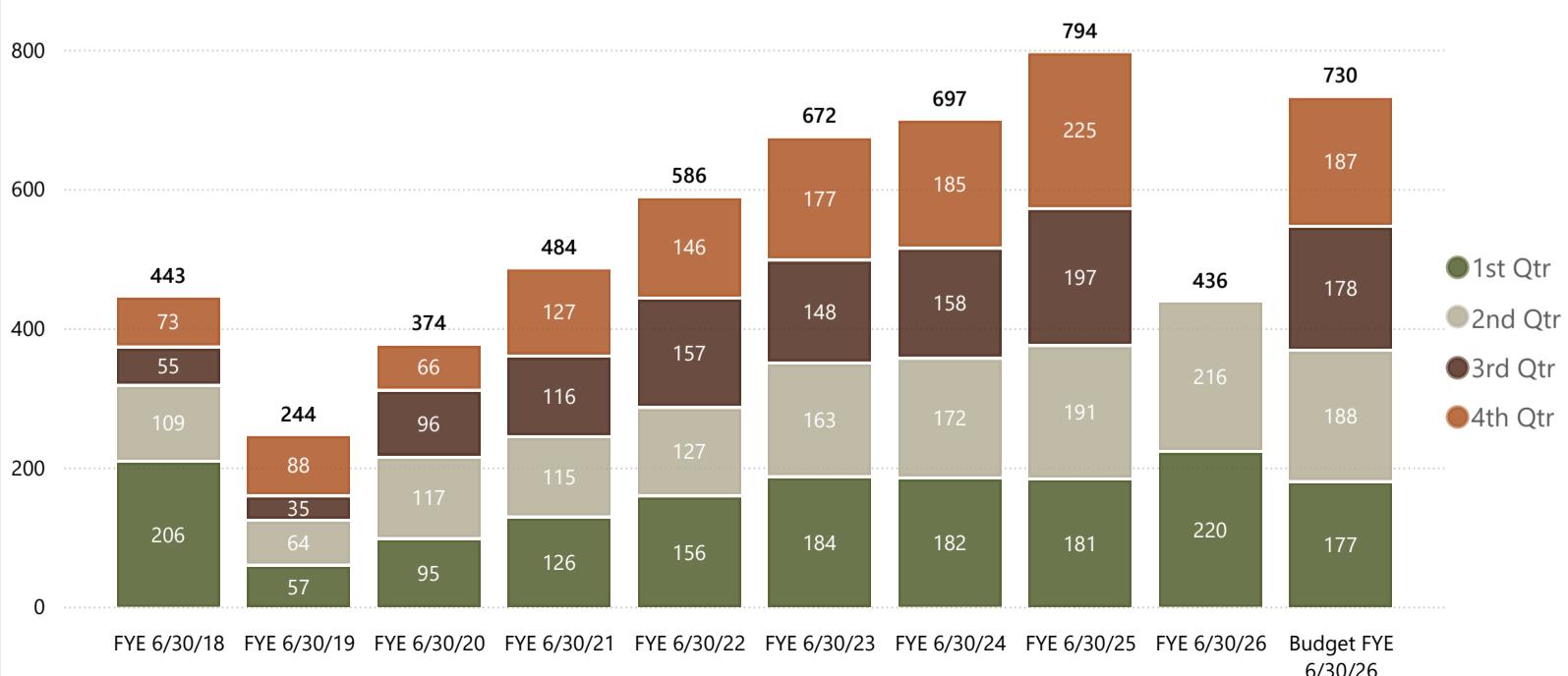
TOTAL TFH MSC MEDICAL ONCOLOGY VISITS



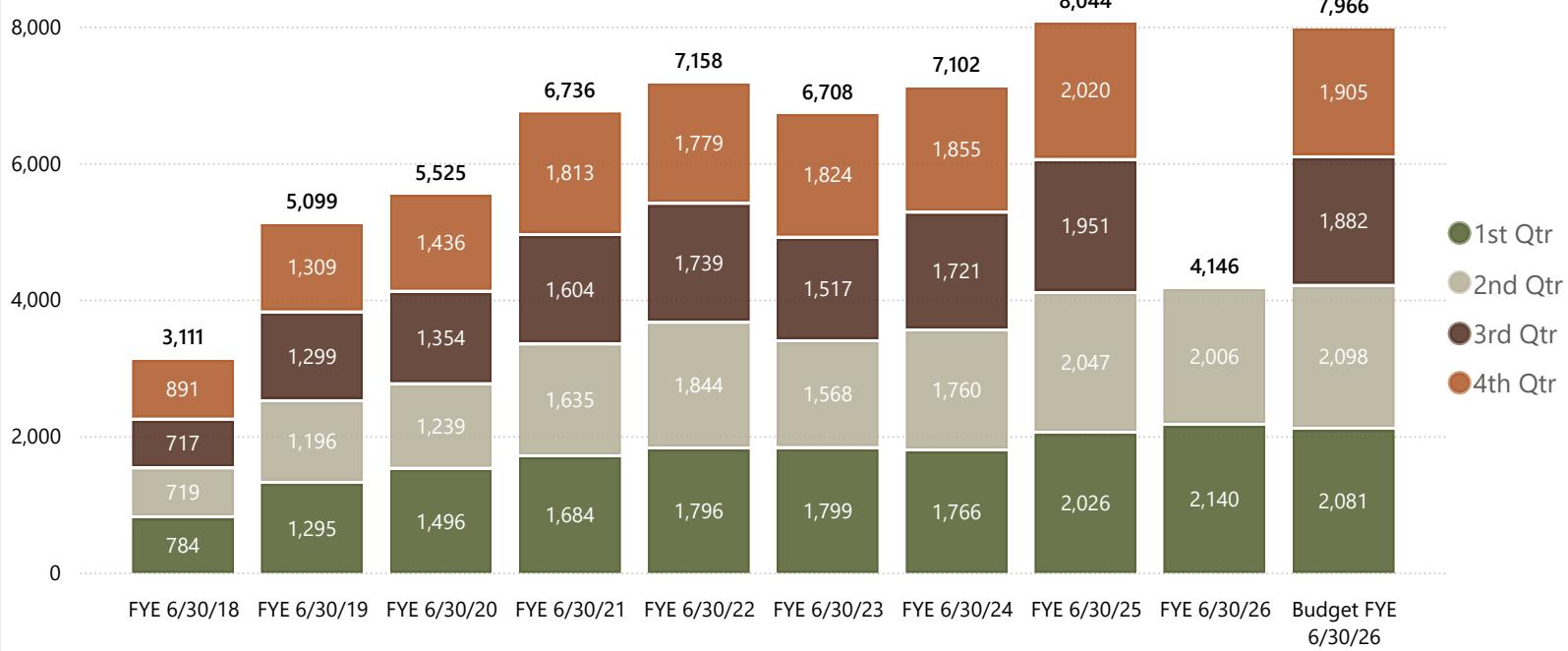
TOTAL TFH RADIATION ONCOLOGY PROCEDURES



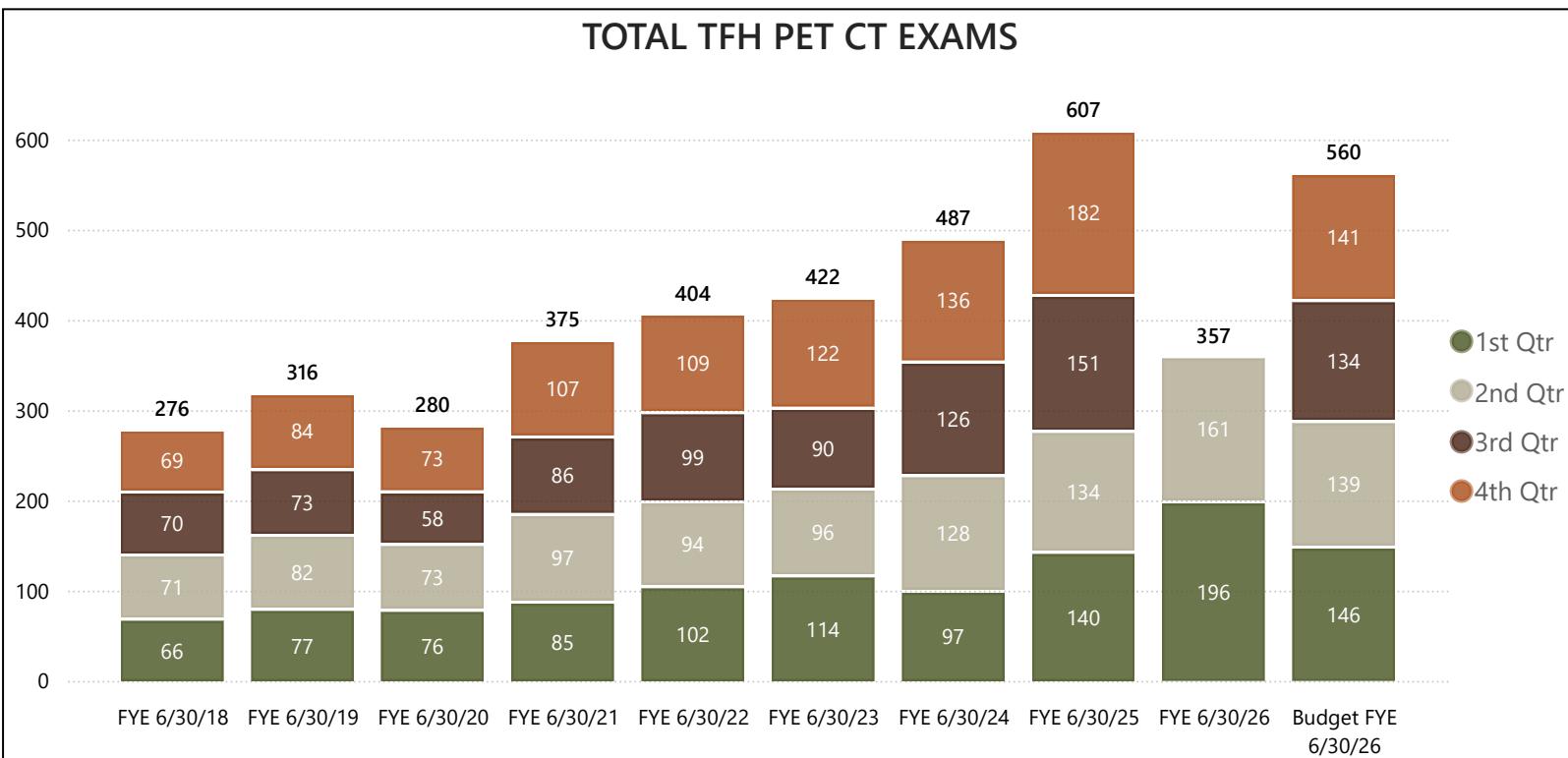
TOTAL TFH MSC RADIATION ONCOLOGY VISITS



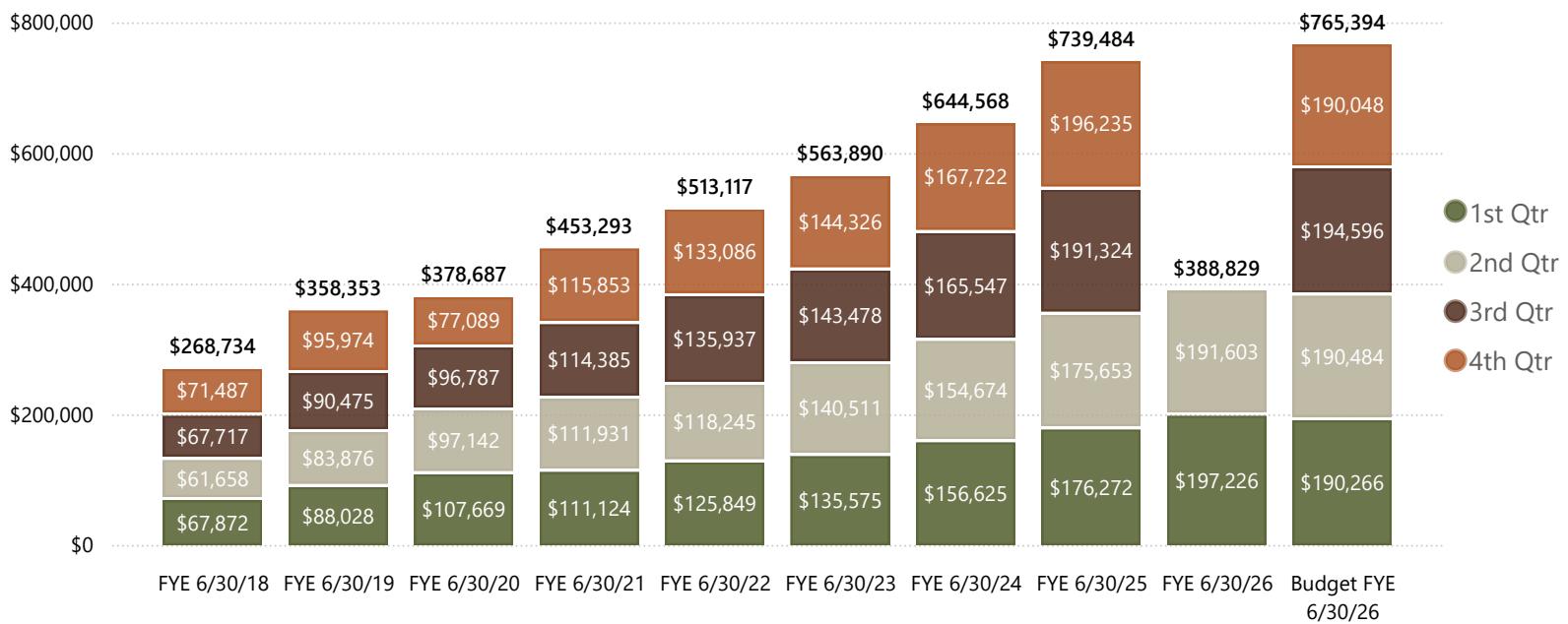
TOTAL TFH ONCOLOGY LABORATORY TESTS



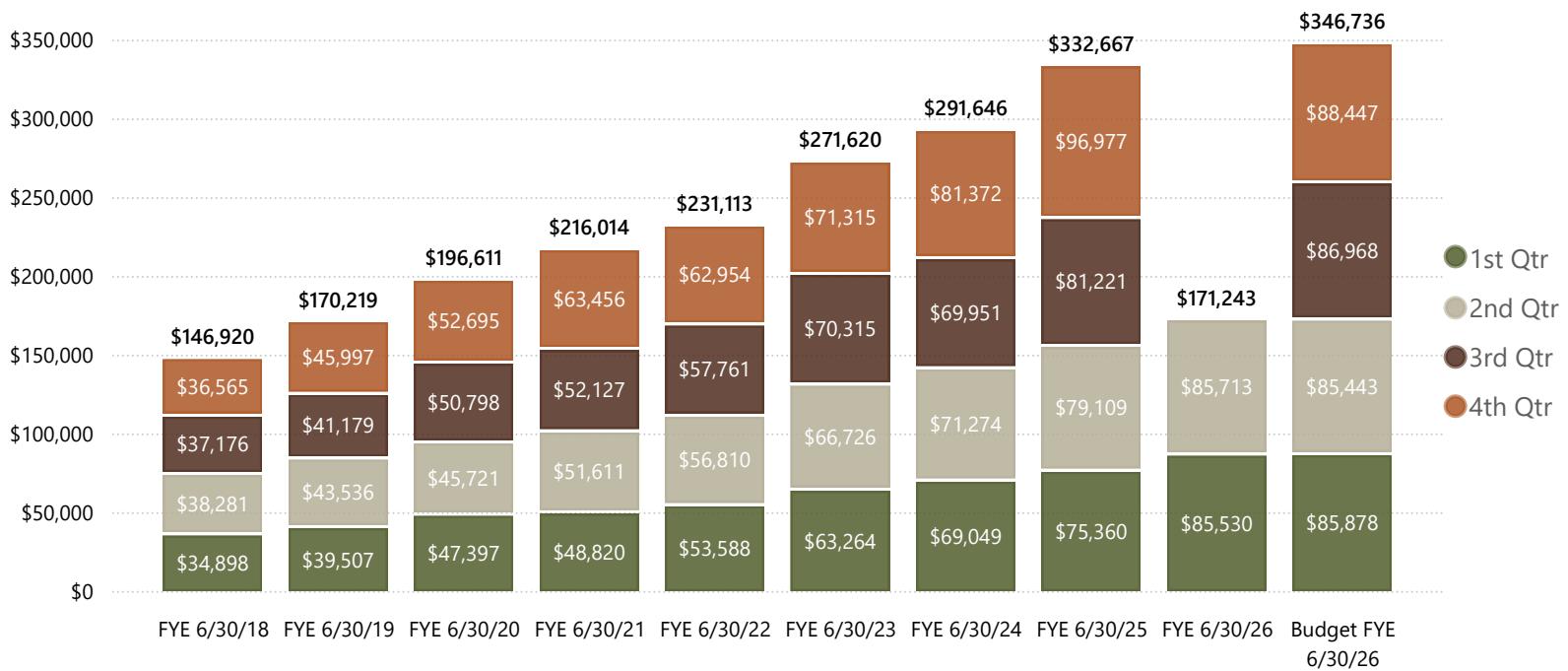
TOTAL TFH PET CT EXAMS



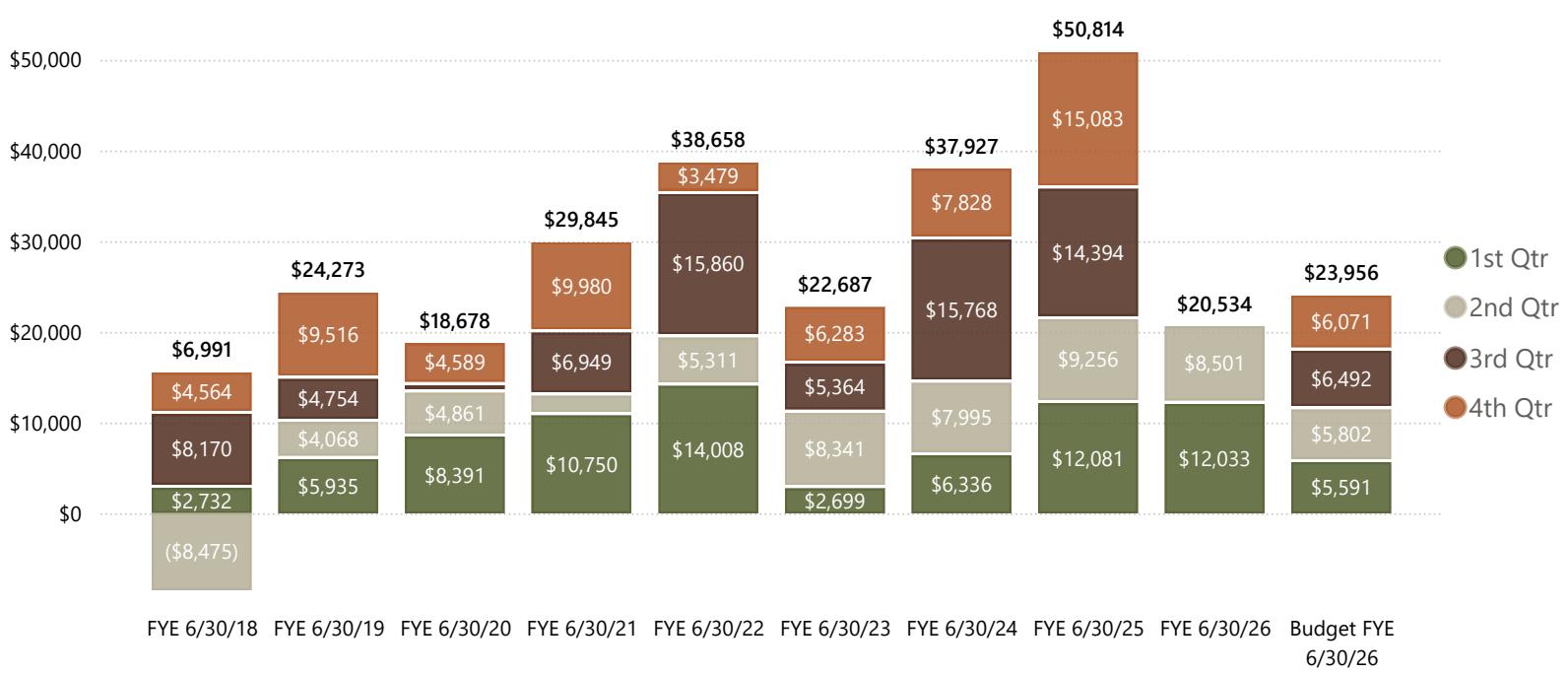
TAHOE FOREST HOSPITAL DISTRICT TOTAL GROSS REVENUE (In Thousands)



TAHOE FOREST HOSPITAL DISTRICT TOTAL OPERATING EXPENSES (In Thousands)



TAHOE FOREST HOSPITAL DISTRICT NET INCOME/(LOSS) (In Hundreds)





AGENDA ITEM COVER SHEET

MEETING DATE: January 22, 2026	ITEM: 13.3. Executive Reports
DEPARTMENT: Administration	TYPE OF AGENDA ITEM: <input type="checkbox"/> Action <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Discussion
RESPONSIBLE PARTY: Administration	SUPPORTIVE DOCUMENT ATTACHED <input type="checkbox"/> Agreement <input type="checkbox"/> Presentation <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Other Executive Updates
BUDGET: ALLOCATED IN THE BUDGET <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A IS A BUDGET TRANSFER REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> 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 – Technology Upgrades with new ventilators & BiPAP units, expanded imaging, TTHAC/Navigation Center. Transformation – Launched Strategic Redesign. Peaks of Excellence – The Community Pharmacy, Maternal Care. Community Engagement – Wildfire mitigation, Medical Director Collaboration.	
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 – January 2026 Individual Board Reports hyperlinked in Appendix	



Executive Board Report

January 2026

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

Ted Owens – Executive Director Governance

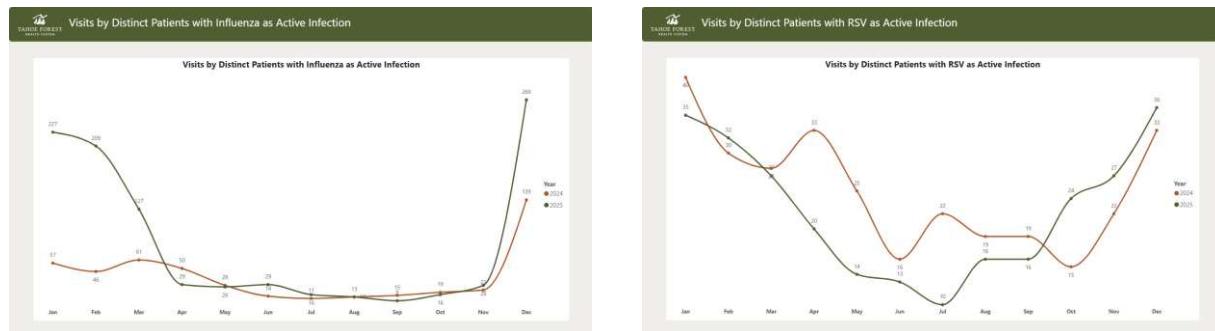
Executive Summary

Tahoe Forest Health System (TFHS) entered 2026 with strong momentum, demonstrating measurable progress in access, quality, patient safety, and community engagement. Guided by our True North priorities—Health Within Reach, Peaks of Excellence, Transformation, and Community Engagement—we remain focused on strategic investments that enhance the patient experience and strengthen system resilience for the long term.

In Diagnostic Imaging, we achieved measurable improvements in access and efficiency through upgrades in equipment and workflow optimization. The completion of X-Ray Room 2 doubled our daily scheduling capacity, reducing average patient wait times from 35–45 minutes to approximately 15–25 minutes. These advancements ensure patients can access diagnostic services promptly, supporting timely diagnosis and treatment decisions.

Our Respiratory Therapy department benefited from significant technology upgrades with the acquisition of two new ventilators and two new BiPAP units. These advanced platforms, equipped with the latest software and safety features, replace older devices that have reached the end of

their lifecycle. This investment enhances our capability to deliver safe, reliable, high-quality respiratory care to our patients.



We made strides in maternal safety initiatives by implementing POST-BIRTH warning sign alert bracelets and providing updated Spanish-language educational materials. These tools facilitate the quicker identification of postpartum complications, particularly benefiting Hispanic patients, and reinforce TFHS's commitment to patient safety and equitable care.

Health Within Reach

Improving timely access to care remains a central priority. With our expanded imaging service capacity and optimized scheduling, MRI and screening mammography appointments are now available within two to four weeks. For procedures requiring sedation or interventional coordination, we have reduced turnaround times from over two weeks to next-day availability, supporting faster diagnosis and treatment decisions.

TFHS continues to enhance access to community resources through the Tahoe Truckee Homeless Action Coalition (TTHAC) / Navigation Center. Tenant improvement permitting is underway following the resolution of outstanding permit items, and Nevada County is coordinating with the Town of Truckee to finalize plans. The final lease is under review, and the center is anticipated to open in February—marking a remarkable milestone in regional collaboration and community service. Once launched, the Navigation Center will provide a vital hub offering shelter, support, and connection to essential resources for unhoused individuals and those seeking assistance.

Peaks of Excellence

TFHS continues to prioritize quality, safety, and reliability across all areas of care. The Community Pharmacy recently advanced several major initiatives to strengthen medication safety and reduce the risk of errors.

In maternal and newborn care, safety efforts are also moving forward. New postpartum education tools, stronger coordination among OB, emergency, and ICU teams, and the use of

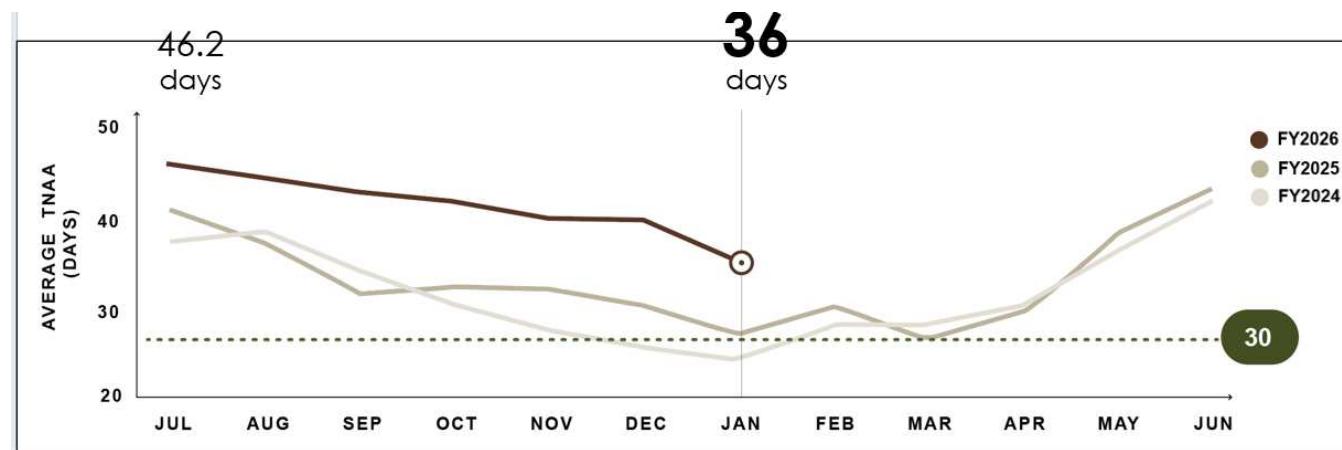
identification alert bracelets are helping clinicians recognize potential complications earlier, leading to safer outcomes for mothers and infants.



Transformation

TFHS has completed a system-wide migration to Microsoft 365, modernizing more than 1,200 computers across the organization. This investment enhances security, supports seamless care coordination, and improves how teams share information across the system. For patients and the community, this means a stronger foundation for telehealth, better use of data, and a more responsive health system built for the future.

Our Strategic Redesign initiative has launched, initially focusing on patient access and the Third Next Available Appointment (TNAA), a key metric for measuring access to care. These efforts build upon existing Access to Care and Process Improvement initiatives, emphasizing collaboration and respectful consideration of prior work while progressing toward scalable solutions.



Community Engagement

TFHS has strengthened its role as a trusted community partner. Phase 1 of a significant wildfire mitigation effort, in collaboration with the Truckee Fire Protection District, treated nearly 70 acres of land owned by TFHS and neighboring entities. Phase 2 is scheduled for summer 2026 to treat an additional 300 acres, enhancing the health and safety of patients and the broader community.

We are also focusing on legislative readiness to support community engagement. Senate Bill 707 updates the Brown Act to require telephonic and audiovisual access for all Board meetings, translation support, and updated agenda and website requirements, among other transparency measures. TFHD staff, TT Media, and our general counsel began implementing these necessary and best-practice updates in January to ensure compliance while improving public access and building trust.

TFHS clinicians continue to deliver clear, evidence-based public health guidance through multiple channels, including social media, public service announcements, and direct communication with patients. Recent video updates from the Chief Medical Officer have been especially effective in addressing community questions on timely topics such as vaccination and nutrition, strengthening trust across the region and helping residents make informed choices through reliable local health expertise.

The Medical Director Collaborative supports clinician leadership and enhances operational visibility by prioritizing system-wide projects, aligning expectations, and ensuring high-quality, patient-centered care.

Conclusion

The progress made in December highlights the Health System's focus, discipline, and responsiveness to the needs of patients and the community. Investments in diagnostic imaging, respiratory therapy, maternal safety, technology, medication governance, wildfire mitigation, and community navigation demonstrate TFHS's commitment to providing timely, high-quality, and safe care.

Appendix

[CIO Board Report – January 2026](#)

[CMO Board Report – January 2026](#)

[CNO Board Report – January 2026](#)

[COO Board Report – January 2026](#)

[ED Gov Board Report – January 2026](#)

[VP FM&CM Board Report – January 2026](#)



AGENDA ITEM COVER SHEET

MEETING DATE: 01/22/2026	ITEM: 13.4.1. Financial Assistance Policy, ABD-09
DEPARTMENT: Finance Department & Board Policy	TYPE OF AGENDA ITEM: <input type="checkbox"/> Action <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Discussion
RESPONSIBLE PARTY: Crystal Felix, CFO	SUPPORTIVE DOCUMENT ATTACHED <input type="checkbox"/> Agreement <input type="checkbox"/> Presentation <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Other - Policy
BUDGET: ALLOCATED IN THE BUDGET <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A IS A BUDGET TRANSFER REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
BACKGROUND: Our Financial Assistance Program Full Charity Care and Discount Partial Charity Care Policy, ABD-09 was submitted to HCAI and was found to have 1 minor violation Minor violation: "Hospital failed to ensure all documents provided or made available to a patient use plain, straightforward language that avoids technical jargon." All areas of the policy that stated, "discount partial charity care" needed to be updated to "discount payment".	
SUMMARY/OBJECTIVES: All recommended changes have been reviewed by our CFO to be in compliance with HCAI requirements.	
SUGGESTED DISCUSSION POINTS: Marked-up policies are attached.	
SUGGESTED MOTION/ALTERNATIVES: Motion for approval of policy with recommended changes	
LIST OF ATTACHMENTS: Financial Assistance Program Full Charity Care and Discount Payment Policy, ABD-09 (redline)	



Origination Date	10/2007	Department	Board - ABD
Last Approved	N/A	Applicabilities	System
Last Revised	01/2026		
Next Review	3 years after approval		

Financial Assistance Program Full Charity Care and Discount Payment Policies, ABD-09

Financial Assistance Program Full Charity Care and Discount Payment Policies, ABD-09

RISK:

In order to comply with the Fair Pricing Law and California Assembly Bill 1020, uninsured patients or patients with high medical costs whose incomes are at or below 400 percent (400%) of the federal poverty level shall be eligible to apply for participation under a hospital's charity care policy or discount payment policy. Providing patients with opportunities for financial assistance coverage for healthcare services is also an essential element of fulfilling the TFHD mission. The risk associated with not offering financial assistance is the Health System would be non-compliant with the Fair Pricing Law and California Assembly Bill 1020. We would also not be fulfilling an essential element in the TFHD mission.

PURPOSE:

- A. Tahoe Forest Hospital District (hereinafter referred to as "TFHD") provides hospital and related medical services to residents and visitors. As a regional healthcare provider, TFHD is dedicated to providing high quality, customer oriented healthcare services that meet the needs of its patients. Providing patients with opportunities for financial assistance to help pay for the cost of healthcare services is also an essential element of fulfilling the TFHD mission. This policy defines the TFHD Financial Assistance Program; its criteria, systems, and methods.
- B. California acute care hospitals must comply with the "Hospital Fair Pricing Policies" law at Health & Safety Code Section 127400 et seq. (the "Fair Pricing Law"), including requirements for written policies providing discounts and charity care to financially qualified patients. Under the Fair Pricing Law and California Assembly Bill 1020, uninsured patients or patients with high medical costs whose incomes are at or below 400 percent (400%) of the federal poverty level shall be eligible to apply for participation under a hospital's charity care policy or discount payment policy. This policy is intended to fully comply with all such legal obligations by

providing for both charity care and discounts to patients who qualify under the terms and conditions of the TFHD Financial Assistance Program. While the Fair Pricing Law requires hospitals to provide financial assistance to certain qualifying patients only for services they have received, TFHD policy permits individuals to apply for financial assistance for future services. Any individuals who qualify for such assistance will still be subject to a determination that these services are medically appropriate and will have to demonstrate their ability to meet any applicable financial obligation which is not covered by any discount or other financial assistance granted.

- C. Patients are hereby notified that a physician employed or contracted to provide services in the emergency department of TFHD's hospital in Truckee, California is also required by law to provide discounts to uninsured patients or patients with high medical costs who whose incomes are at or below 400 percent (400%) of the federal poverty level.

DEFINITIONS:

- A. "Discount Payment" means a reduction in the total cost of the services provided, to a level lower than what the patient would be expected to pay without participation in the TFHD Financial Assistance Program. For example. TFHD may discount the charge to the patient under the TFHD Financial Assistance Program to the amount that the Medicare program pays for the service on behalf of the patient. The discount in this case would be the co-insurance the patient would otherwise pay as part of the Medicare benefit.. Discount **Partial Charity Care**
Payment, when granted to a patient, does not waive the payment obligation of a third party and does not excuse the patient from any obligations to pay for balances that remain following any reductions granted under the TFHD Financial Assistance Program.
- B. "Elective Services" means any services which are not medically necessary services.
- C. "Emergency Services" means services required to stabilize a patient's medical condition initially provided in the TFHD emergency department or otherwise classified as "emergency services" under the federal EMTALA Law or Section 1317.1 et.seq. of the California Health & Safety Code, and continuing until the patient is medically stable.
- D. "Federal Poverty Level" or "FPL" means the current poverty guidelines updated periodically in the Federal Register by the United States Department of Health and Human Services under authority of subsection (2) of Section 9902 of Title 42 of the United States Code.
- E. "Financial Assistance Program" means the TFHD Financial Assistance Program established by this policy for providing Full Charity Care or Discount Partial Charity Care (each, as defined below) to qualified patients.
- F. "Full Charity Care" means free care as allowed by current regulations. When a patient is granted Full Charity Care, it means that the patient will not be charged any fees for medically necessary services provided by TFHD to a patient who qualifies under the TFHD Financial Assistance Program which are not covered by a third party, and for which the patient is otherwise responsible for paying. Full Charity Care, when granted to a patient, will not excuse a third party from its obligation to pay for services provided to such patient.
- G. "Medically Necessary Services" means hospital and clinic-based medical services. A determination of medical necessity will be based upon a medical evaluation by a qualified medical provider, and include those services considered to be necessary to preserve a patient's life or health. This does not include elective services.

- H. "Non-Emergency Services" means medically-necessary services that are not Emergency Services.
- I. "Patient" means an individual who has received Emergency Services or Non-Emergency Services at a facility operated by TFHD who is requesting financial assistance with respect to such services.
- J. "Expected payment limit" means the hospital shall limit expected payment for services it provided to a patient whose income is at or below 400 percent of the federal poverty level eligible for discount payment. Expected payment for these patients shall be limited to the amount of payment TFHD would expect, in good faith, to receive for providing services from Medicare or Medi-Cal, whichever is greater.
- K. "Third Party Insurance" means health benefits coverage by a public or private program, insurer, health plan, employer, multiple employer trust, or any other third party obligated to provide health benefits coverage to a patient.
- L. "High medical costs" means any expenses for medical care that are not reimbursed by insurance or a health coverage program, such as Medicare copays or Medi-Cal cost sharing.

SCOPE:

- A. This policy applies to all TFHD patients. This policy does not require TFHD to accept as a patient and provide services to any person who does not qualify for treatment or admission under any of TFHD's applicable policies, practices, and procedures, and does not prohibit TFHD from discharging, or otherwise limiting the scope of services provided to, any person in accordance with its normal policies, practices and procedures. This policy does not require TFHD to provide patients with any services that are not medically necessary or to provide access to non-emergency services or to elective services.
- B. The acute care hospital operated by TFHD provides many specialized inpatient and outpatient services. In addition to services provided at the main hospital location, Tahoe Forest Hospital operates primary care and multi-specialty clinics, home health, hospice and therapy service programs at sites in the same community but not located on the main hospital campus. Tahoe Forest Hospital also operates a distinct part skilled nursing facility. Only medically necessary services provided at facilities listed on the Tahoe Forest Hospital acute care license are included within the scope of this Financial Assistance Policy. TFHD has extended this policy to services provided at the Incline Village Community Hospital location, and clinics and therapy service programs.
- C. This policy pertains to financial assistance provided by TFHD. All requests for financial assistance from patients shall be addressed in accordance with this policy.
- D. During an Access to Healthcare Crisis, TFHD may "flex" its patient financial assistance policy to meet the needs of the community in crisis. It must be proclaimed by hospital leadership and attached to this patient financial assistance document as an addendum. An Access to Healthcare Crisis may be related to an emergent situation whereby state / federal regulations are modified to meet the immediate healthcare needs of the hospital's community during the Access to Healthcare Crisis. These changes will be included in the patient financial assistance policy as included as an addendum. Patient discounts related to an Access to Healthcare Crisis may be provided at the time of the crisis, regardless of the date of this policy (as hospital leadership may not be able to react quickly enough to update policy language in order

to meet more pressing needs during the Access to Healthcare Crisis).

Hospital Inpatient, Outpatient and Emergency Service Programs:

A. Introduction:

1. This policy sets forth a program to assist patients who are uninsured or underinsured in obtaining financial assistance in paying their hospital bill. Such financial assistance may include government sponsored coverage programs, Full Charity Care, and Discount ~~Partial Charity Care Payment~~.

B. Full Charity Care and Discount ~~Partial Charity Care Payment~~ Reporting

1. TFHD will report actual Charity Care (including both Full Charity Care and Discount Partial Charity Care) provided in accordance with regulatory requirements of the California Department of Health Care Access and Information (HCAI) as contained in the Accounting and Reporting Manual for Hospitals, Second Edition. The hospital will maintain written documentation regarding its Charity Care criteria and, for individual patients, written documentation regarding all Charity Care determinations. As required by HCAI, Charity Care provided to patients will be recorded on the basis of actual charges for services rendered.
2. TFHD will provide HCAI with a copy of this Financial Assistance Policy which includes the Full Charity Care and Discount ~~Partial Charity Care Payment~~ policies within a single document. The Financial Assistance Policy also contains: 1) all eligibility and patient qualification procedures; 2) the unified application for full charity care and discount ~~partial charity care payment~~; and 3) the review process for both full charity care and discount ~~partial charity care payment~~. Forms of these documents shall be supplied to HCAI every two years or whenever a substantial change is made.

C. Full Charity Care and Discount ~~Charity Care Payment~~ Eligibility: General Process and Responsibilities:

1. Any patient whose family income is at or below 400% of the FPL, is not covered by third party insurance or if covered by third party insurance and unable to pay the patient liability amount owed after insurance has paid its portion of the account, is eligible to apply for financial assistance under the TFHD Financial Assistance Program.
2. The TFHD Financial Assistance Program utilizes a single, unified patient application for both Full Charity Care and Discount ~~Partial Charity Payment~~ Care. The process is designed to give each applicant an opportunity to apply for the maximum financial assistance benefit for which he or she may qualify. The financial assistance application provides patient information necessary for determining patient qualification by the hospital and such information will be used to determine the maximum coverage under the TFHD Financial Assistance Program for which the patient or patient's family may qualify.
3. Eligible patients may apply for financial assistance under the TFHD Financial Assistance Program by completing an application consistent with application instructions, together with documentation and health benefits coverage information sufficient to determine the patient's eligibility for coverage under the program.

Eligibility alone is not an entitlement to financial assistance under the TFHD Financial Assistance Program. TFHD must complete a process of applicant evaluation and determine, in accordance with this policy, whether financial assistance will be granted.

4. The TFHD Financial Assistance Program relies upon the cooperation of individual patients to determine who may be eligible for full or partial assistance. To facilitate receipt of accurate and timely patient financial information, TFHD will use a financial assistance application. All patients without adequate financial coverage by Third Party Insurance will be offered an opportunity to complete the financial assistance application. Uninsured patients will also be offered information, assistance and referral to government sponsored programs for which they may be eligible. Insured patients who are unable to pay patient liabilities after their insurance has paid, or those who experience high medical costs may also be eligible for financial assistance. Any patient who would like to receive financial assistance will be asked to complete a financial assistance application.
5. The financial assistance application is provided to all patients with billing statements. It is also available upon patient request.
6. To the extent it deems necessary, in its sole and reasonable discretion, TFHD may require an applicant for financial assistance to provide supplemental information in addition to a complete financial assistance application to provide:
 - a. Confirmation of the patient's income and health benefits coverage;
 - i. ~~For purposes of determining eligibility for discounted payment or charity care, documentation of income shall be limited to recent pay stubs or income tax returns.~~
7. ~~However, a completed financial assistance application may not be required if TFHD determines, in its sole discretion, that it has sufficient patient information from which to make a financial assistance qualification decision.~~
 - a. For purposes of determining eligibility for discounted payment or charity care, documentation of income shall be limited to recent pay stubs or income tax returns.

1. However, a completed financial assistance application may not be required if TFHD determines, in its sole discretion, that it has sufficient patient information from which to make a financial assistance qualification decision.

PROCEDURES:

A. Qualification: Full Charity Care and Discount ~~Partial Charity Care~~ Payment

1. Eligibility for financial assistance shall be determined based on the patient's and/or patient's family's ability to pay and on the other factors set forth in this policy. Eligibility for financial assistance shall not be based in any way on age, gender, sexual orientation, ethnicity, national origin, veteran status, disability or religion.
2. The patient and/or the patient's family representative who requests assistance in meeting their financial obligation to TFHD shall make every reasonable effort to provide information necessary for TFHD to make a financial assistance qualification determination. TFHD will provide guidance and assistance to patients or their family

representative as reasonably needed to facilitate completion of program applications. Completion of the financial assistance application and submission of any or all required supplemental information may be required for establishing qualification for the Financial Assistance Program.

3. Whether financial assistance will be granted is determined after the patient and/or patient family representative establishes eligibility according to criteria contained in this policy, as it may be amended from time to time. While financial assistance shall not be provided on a discriminatory or arbitrary basis, TFHD retains full discretion, consistent with this policy, laws and regulations, to determine when a patient has provided sufficient evidence to establish eligibility for financial assistance, and what level of financial assistance an eligible patient is will receive.
4. Except as otherwise approved by TFHD, patients or their family representative must complete an application for the Financial Assistance Program in order to qualify for eligibility. The application and required supplemental documents are submitted to Financial Counseling at TFHD.
5. Eligibility for discounted payments or charity care shall be determined at any time, and there are no time limits for applying. Applications will not be denied eligibility based on the timing of the patients application.
6. TFHD will provide personnel who have been trained to review financial assistance applications for completeness and accuracy. Application reviews will be completed as quickly as possible considering the patient's need for a timely response.
7. Approval of an application for financial assistance to eligible patients will be made only by approved TFHD personnel according to the following levels of authority:
 - a. Financial Counselor: Accounts less than \$2,500
 - b. Director of Patient Access: Accounts less than \$10,000
 - c. Chief Financial Officer: Accounts less than \$50,000
 - d. Chief Executive Officer: Accounts greater than \$50,000
8. Factors considered when determining whether to grant an individual financial assistance pursuant to this policy may include (but are not limited to):
 - a. Extent of Third Party Insurance;
 - b. Family income based upon tax returns or recent pay stubs
 - i. A patient shall only be required to provide recent pay stubs or tax returns as proof of income when submitting an application for Financial Assistance. Family income is earnings of all members of the patient family as shown by the recent pay stubs or recent income tax returns. "Recent income tax returns" are tax returns that document a patient's income for the year in which the patient was first billed or 12 months prior to when the patient was first billed. "Recent paystubs" are paystubs within a 6-month period before or after the patient is first billed by the hospital, or in the case of preservice, when the application is submitted.
 - c. The nature and scope of services for which the patient seeks financial

assistance;

d. The patient family shall be determined as follows:

- i. For patients 18 years or older, family includes the patient's spouse, registered domestic partner, dependent children under 21 whether living at home or not, and dependent children of any age if those children are disabled.
 - ii. For patients who are 18 to 20 years of age and are a dependent child, the patient family includes their parents, caretaker relatives, other dependent children under twenty one years of age of the parents or caretakers relatives, and a child of the parents or caretaker relatives of any age if the child is disabled.
 - iii. For patients under eighteen years of age, the patient family includes their parents, caretaker relatives, the parents or caretaker relatives other children under twenty-one years of age, and a child of the parents or caretaker relatives of any age if the child is disabled.
- e. We cannot require a patient to apply for Medicare, Medi-Cal or other coverage before the patient is screened for, or provided, discount payment. However, we do require the patient to participate in screening for Medi-Cal and Medicaid eligibility.
 9. Financial assistance will be granted based upon consideration of each individual application for financial assistance in accordance with the Financial Assistance Program set forth in this policy.
 10. Financial assistance may be granted for Full Charity Care or Discount ~~Partial Charity Care~~Payment, based upon this Financial Assistance Program policy.
 11. Once granted, financial assistance will apply only to the specific services and service dates for which the application has been approved by TFHD. In cases of care relating to a patient diagnosis which requires continuous, on-going related services, the hospital, at its sole discretion, may treat such continuing care as a single case for which qualification applies to all related on-going services provided by the hospital. Other pre-existing patient account balances outstanding at the time of qualification determination by the hospital will not be included unless applied for and approved by TFHD pursuant to this policy.

B. Full ~~and~~Charity Care and Discount ~~Partial Charity Care~~Payment Qualification Criteria

1. Cap On Patient Liability For Services Rendered to Patients Eligible for Financial Assistance:

Following completion of the application process for financial assistance, if it is established that the patient's family income is at or below 400% of the current FPL, and the patient meets all other Financial Assistance Program qualification requirements, the entire patient liability portion of the bill for services rendered will be no greater than the amount Medicare would have paid for the services, net of any Third Party Insurance ("the Basic Discount"). This shall apply to all medically necessary hospital inpatient, outpatient and emergency services provided by TFHD.

2. Financial Assistance For Emergency Services

If an individual receives Emergency Services and applies for financial assistance under the Financial Assistance Program, the following will apply:

- a. If the patient's family income is at or below 200% or less of the current FPL, and the patient meets all other Financial Assistance Program qualification requirements, the patient will be granted Full Charity Care for Emergency Services provided.
- b. If the patient's family income is between 201% and 400% of the current FPL, and the patient meets all other Financial Assistance Program qualification requirements, the patient will be granted **Partial-Discount Charity Care Payment** for Emergency Services provided in accordance with the following:
 - i. ~~Patient's care is not covered by Third Party Insurance. If the services are not covered by Third Party Insurance, the patient's payment obligation will be a percentage of the gross amount the Medicare program would have paid for the service if the patient were a Medicare beneficiary. The actual percentage paid by any individual patient shall be based on the sliding scale shown in Table 1 below:~~

TABLE 1
Sliding Scale Payment Schedule

~~Patient's care is not covered by Third Party Insurance. If the services are not covered by Third Party Insurance, the patient's payment obligation will be a percentage of the gross amount the Medicare program would have paid for the service if the patient were a Medicare beneficiary. The actual percentage paid by any individual patient shall be based on the sliding scale shown in Table 1 below:~~

TABLE 1
Sliding Scale Payment Schedule

Family Percentage of FPL	Percentage of Medicare Amount Payable (subject to an additional discount if TFHD determines, in its sole discretion, that unusual circumstances warrant an additional discount).
201 – 215%	10%
216 – 230%	20%
231 – 245%	30%
246 – 260%	40%

261 – 275%	50%
276 – 290%	60%
291 - 305%	70%
306 - 320%	80%
321 – 335%	90%
336 – 400%	100%

- ii. Patient's care is covered by Third Party Insurance. If the services are covered by Third Party Insurance, but such coverage or liability is insufficient to pay TFHD's billed charges, leaving the patient responsible for a portion of the billed charges (including, without limitation, any applicable deductible or co-payment), the patient's payment obligation will be an amount equal to the difference between the gross amount paid by Third Party Insurance and the gross amount that Medicare would have paid for the service if the patient were a Medicare beneficiary. If the amount paid by Third Party Insurance exceeds what Medicare would have paid, the patient will have no further payment obligation. In no event shall the patient's obligation to pay a percentage of the unpaid amount be greater than the percentages of the amounts Medicare would pay for the same services set forth in Table 1, above.
- c. If a patient who meets all other Financial Assistance Program requirements whose family income is either greater than 400% the current FPL, or has family income of less than 400% of the FPL and the seeks a discount for emergency services greater than the discount set forth above, then TFHD may decide, in its sole discretion, whether to provide such financial assistance, and the extent to which it will be provided, if at all. In making its decision, TFHD may consider the following factors, without limitation:
 - i. The patient's need for financial assistance.
 - ii. The extent of TFHD's limited charitable resources, and whether they are best spent providing these services at an additional discount or whether there are other patients with greater immediate need for TFHD's charitable assistance.
- 3. Financial Assistance For Non-Emergency Services: If a patient requests financial assistance for Non-emergency Services (with the exception of primary care clinic, multispecialty care clinic, home health, hospice or skilled nursing services, which are covered as described below), the following will apply:

If the patient's family income is 400% or less of FPL and meets all other Financial Assistance Program qualification requirements, the patient will be granted the Basic Discount. TFHD may decide, in its sole discretion, whether and to what extent additional financial assistance will be provided, such as whether to provide the level of assistance the patient would receive if he/she had received Emergency Services.

- a. TFHD will decide, in its sole discretion, whether and to what extent to grant financial assistance in addition to the Basic Discount. Only medically necessary services will be considered. In making its determination, TFHD may, in addition to any other criteria set forth in this policy and without limitation, consider the following factors:
 - i. The degree of urgency that the services be performed promptly.
 - ii. Whether the services must be performed at TFHD, or whether there are other providers in the patient's geographic area that could provide the services in question.
 - iii. Whether the services can most efficiently be performed at TFHD, or whether there are other providers that could perform the services more efficiently.
 - iv. The extent, if any, that TFHD's limited charitable resources are best spent providing the requested service and whether there are others with greater immediate need for TFHD's charitable assistance.
 - v. The patient's need for financial assistance.
 - vi. Any other facts that, in TFHD's sole discretion, are appropriate to take into account in considering the patient's request for financial assistance.

C. Refunds

In the event that a patient is determined to be eligible for financial assistance for services for which he/she or his/her guarantor has made a deposit or partial payment, and it is determined that the patient is due a refund because the payments already made exceed the patient's liability under this policy, any refund due shall be processed under TFHD's Credit and Collection Policy, which provides, in pertinent part, as follows:

"In the event that a patient or patient's guarantor has made a deposit payment, or other partial payment for services and subsequently is determined to qualify for full Financial Assistance or discount partial Financial Assistance, all amounts paid which exceed the payment obligation, if any, as determined through the Financial Assistance Program process, shall be refunded to the patient and include interest at the statutory rate pursuant to Health and Safety Code section 127440, provided that hospitals are not required to refund a credit balance that is, together with interest, less than five dollars (\$5). Any overpayment due to the patient under this obligation may not be applied to other open balance accounts or debt owed to TFHD by the patient or family representative. Any or all amounts owed shall be reimbursed to the patient or family representative within 30 days." TFHD is not required to reimburse a patient if: it has been five years or more since the patient's last payment to the hospital/debt buyer, or the patient's debt was sold before January 1, 2022, in accordance with the law at the time.

D. Primary Care and Multi-Specialty Clinics

TFHD operates certain outpatient clinics which can be located apart from the main campus of the hospital. Because of the lower cost of these services performed on an outpatient basis, the following shall apply to office visit services and professional fees rendered in these outpatient clinics:

1. Clinic patients are patients of the hospital, and will complete the same basic financial assistance application form
2. The patient's family income will primarily be determined using pay stubs
3. Tax returns will not be required as proof of income unless Financial Counseling determines it is reasonable and necessary due to unusual circumstances
4. A patient attestation letter may be used on a limited basis when appropriate to an individual patient's circumstance
5. ~~Subject to consideration of the factors set forth in paragraph 3 above for non-emergency services, to be determined by TFHD in its sole discretion, patients will pay a reduced fee based on the sliding scale below. If the Patient is covered by a third party obligation, the Patient's obligation will be to pay the difference between the amount paid by the third party and the amounts of the sliding scale, if any.~~
Clinic Sliding Scale

~~Subject to consideration of the factors set forth in paragraph 3 above for non-emergency services, to be determined by TFHD in its sole discretion, patients will pay a reduced fee based on the sliding scale below. If the Patient is covered by a third party obligation, the Patient's obligation will be to pay the difference between the amount paid by the third party and the amounts of the sliding scale, if any.~~
Clinic Sliding Scale

Patient/Family FPL Qualification	Amount of Payment Due for Clinic Visit
Incomes less than or equal to 200%	\$25 flat fee per visit
Incomes between 201% and 400%	Actual Medicare Fee Schedule

E. Home Health and Hospice Services

TFHD operates both Home Health and Hospice Services that are located apart from the hospital campus and provide care and services in patient homes per Medicare and Medi-Cal/Medicaid guidelines. Due to the lower cost related to providing care in the home for patients who are homebound versus the related additional cost of transportation and follow up in outpatient clinic or the hospital, the following shall apply to services rendered in the home setting:

1. Home Health and Hospice patients are patients of TFHD, and will complete the same basic financial assistance application form.
2. The patient's family income will primarily be determined using pay stubs.
3. Tax returns will not be required as proof of income unless Financial Counseling or Home Health and Hospice personnel determine it is reasonable and necessary due to unusual circumstances.
4. A patient attestation letter may be used on a limited basis when appropriate to an

individual patient's circumstance.

5. ~~Subject to consideration of the factors set forth above for non-emergency services, to be determined by TFHD in its sole discretion, patients will pay a reduced fee based on the sliding scale below. If the patient is covered by a third party obligation, the patient's obligation will be to pay the difference between the amount paid by the third party and the amounts of the sliding scale, if any.~~

Home Health and Hospice Sliding Scale

~~Subject to consideration of the factors set forth above for non-emergency services, to be determined by TFHD in its sole discretion, patients will pay a reduced fee based on the sliding scale below. If the patient is covered by a third party obligation, the patient's obligation will be to pay the difference between the amount paid by the third party and the amounts of the sliding scale, if any.~~

Home Health and Hospice Sliding Scale

<i>Patient/Family FPL Qualification</i>	<i>Amount of Payment Due for Home Visit</i>
Incomes less than or equal to 200%	50% of the Medicare Payment Rate
Incomes between 201% and 400%	Actual Medicare Fee Schedule

F. Distinct Part Skilled Nursing Services

1. Skilled nursing services are also quite different in nature than acute care inpatient, outpatient and emergency services. Patients at the distinct part skilled nursing facility are often residents at the hospital and require special programs designed to meet their long-term care needs.
2. Given the unique nature of providing care to skilled nursing facility patients, the following financial assistance requirements shall apply:
 - a. All skilled nursing patients and/or their family representatives shall complete the TFHD financial assistance application and provide supporting documents as required by the standard application
 - b. ~~Patients will pay a reduced fee based on the following sliding scale~~
Distinct Part Skilled Nursing Sliding Scale

Patients will pay a reduced fee based on the following sliding scale

Distinct Part Skilled Nursing Sliding Scale

<i>Patient/Family FPL Qualification</i>	<i>Amount of Payment Due for Distinct Part Skilled Nursing Facility Services</i>
Incomes less than or equal to 200%	50% of the Medi-Cal Payment Rate
Incomes between 201% and 400%	100% of the Medi-Cal Payment Rate

G. Payment Plans

1. When a determination to grant Discount **Partial Charity Care Payment** has been made by TFHD, the patient may be given the option to pay any or all outstanding amount

due through a scheduled term payment plan, as an alternative to a single lump sum payment.

2. TFHD will discuss payment plan options with each patient that requests to make arrangements for long-term payments. Individual payment plans will be arranged based upon the patient's ability to effectively meet the payment terms. As a general guideline, payment plans will be structured to last no longer than three (3) months. In addition, TFHD works with an outside vendor if patients need payment plan terms that exceed three (3) months. TFHD and the patient will negotiate the terms on the payment plan and take into consideration the patient's family income and essential living expenses. If a hospital and patient cannot agree on the payment plan, the hospital will create a reasonable payment plan, where monthly payments are not more than 10% of the patient's monthly income, excluding deductions for essential living expenses. "Essential living expenses" means, rent or house payment and maintenance, food and household supplies, utilities and telephone, clothing, medical and dental payments, insurance, school or child care, child or spousal support, transportation and auto expenses, including insurance, gas, and repairs, installment payments, laundry and cleaning, and other extraordinary expenses. No interest will be charged to qualified patient accounts for the duration of any payment plan arranged under the provisions of the Financial Assistance Policy.
3. We may require a patient or guarantor to pay the hospital any amounts sent directly to the patient by third-party payors, including from legal settlements, judgements, or awards.

H. Special Circumstances

1. If a patient is determined to be homeless he/she may be deemed eligible for charity care, in the sole discretion of TFHD.
2. Deceased patients who do not have any third party coverage, an identifiable estate, or for whom no probate hearing is to occur, may be deemed eligible for charity care, in the sole discretion of TFHD.
3. Charges for patients who receive Emergency Services for whom TFHD is unable to issue a billing statement may be written off as Full Charity Care. All such circumstances shall be identified on the patient's account notes as an essential part of the documentation process.

I. Other Eligible Circumstances

1. TFHD deems those patients that are eligible for government sponsored low-income assistance program (e.g. Medi-Cal/Medicaid and any other applicable state or local low-income program) to be eligible under the Financial Assistance Policy when services are provided which are not covered by the governmental program. For example, services to patients who qualify for Medi-Cal/Medicaid as well as other programs serving the needs of low-income patients which the government program does not cover, are eligible for Financial Assistance Program coverage. Under TFHD's Financial Assistance Policy, these resulting non-reimbursed patient account balances are eligible for full write-off as Full Charity Care. Specifically included as Charity Care are charges related to denied stays, denied days of care, and non-covered services. All Treatment Authorization Request (TAR) denials and any lack of

payment for non-covered services provided to Medi-Cal/Medicaid and other patients covered by qualifying low-income programs, and other denials (e.g. restricted coverage) are to be classified as Charity Care if, at the time that the services were provided TFHD believed that the services rendered were medically necessary.

2. The portion of Medicare patient accounts (a) for which the patient is financially responsible (coinsurance and deductible amounts), (b) which is not covered by insurance or any other payor including Medi-Cal/Medicaid, and (c) which is not reimbursed by Medicare as a bad debt, may be classified as charity care if:
 - a. The patient is a beneficiary under Medi-Cal/Medicaid or another program serving the health care needs of low-income patients; or
 - b. The patient otherwise qualifies for financial assistance under this policy and then only to the extent of the write-off provided for under this policy.

J. Catastrophic Care Consideration

1. Patients who do not qualify for charity care or **discount partial charity care****Discount Payment** may nevertheless be eligible for financial assistance in the event of an illness or condition qualifying as a catastrophic event. Determination of a catastrophic event shall be made on a case-by-case basis. The determination of a catastrophic event shall be based upon the amount of the patient's liability at billed charges, and consideration of the individual's family income and assets as reported at the time of occurrence. Management may use its reasonable discretion on a case-by-case basis to determine whether and to what extent an individual or family is eligible for financial assistance based upon a catastrophic event. Financial assistance will be in the form of a percentage discount of some or all of the applicable monthly charges. The Catastrophic Event Eligibility Table will be used as a guideline by management to determine eligibility and the level of any financial assistance. The Catastrophic Event Eligibility Table does not guarantee that any individual will receive financial assistance, or the level of any assistance given.

K. Criteria for Re-Assignment from Bad Debt to Charity Care

1. TFHD will make all attempts to deem patients are ineligible for financial assistance prior to sending accounts to collections. Patient accounts will only be assigned to collections when they are severely past due and patients have a). been determined to be ineligible for financial assistance b). have not responded to attempts to bill or offer financial assistance for 180 days.
2. Any account returned to TFHD from a collection agency that has determined the patient or family representative does not have the resources to pay his or her bill, may be deemed eligible for Charity Care. Documentation of the patient or family representative's inability to pay for services will be maintained in the Charity Care documentation. An application may also be requested.

L. Determination

1. Once a determination of eligibility is made, a letter indicating the determination status will be sent to the patient or family representative. The determination status letter will indicate one of the following:
 - a. Approval: The letter will indicate that financial assistance has been

approved, the level of assistance, and any outstanding or prospective liability by the patient.

- b. Denial: If the patient is not eligible for financial assistance due to his/her income, or type of service, the reasons for denial of eligibility will be explained to the patient. Any outstanding amount owed by the patient will also be identified.
- c. Incomplete: The applicant will be informed as to why the financial assistance application is incomplete. All outstanding information will be identified and requested to be supplied to TFHD.

M. Reconsideration of Eligibility Denial

1. In the event that a patient disputes TFHD's determination of eligibility, the patient may file a written request for reconsideration with TFHD within 60 days of receiving notification of eligibility. The written request should contain a complete explanation of the patient's dispute and rationale for reconsideration. Any additional relevant documentation to support the patient's claim should be attached to the written appeal.
2. Any or all appeals will be reviewed by TFHD's Chief Financial Officer. The Chief Financial Officer or his/her designee shall consider all written statements of dispute and any attached documentation. After completing a review of the patient's claims, the Chief Financial Officer shall provide the patient with a written explanation of the results of the reconsideration of the patient's eligibility. All determinations by the Chief Financial Officer shall be final. There are no further appeals.
3. All discretionary decisions by TFHD shall not be subject to further review or reconsideration.

N. Public Notice

1. TFHD shall post notices informing the public of the Financial Assistance Program. Such notices shall be posted in high volume inpatient, and outpatient service areas of the hospital, including but not limited to the emergency department, billing office, inpatient admission and outpatient registration areas or other common patient waiting areas of the hospital. Notices shall also be posted at any location where a patient may pay his/her bill. Notices will include contact information on how a patient may obtain more information on financial assistance as well as where to apply for such assistance. Notices will also include information about obtaining applications for potential coverage through Covered California and Medi-Cal as well as contact information for Health Consumer Alliance.
2. These notices shall be posted in English and Spanish and any other languages that are representative of the primary language of 5% or greater of residents in the hospital's service area.
3. Patients are notified at the time of service that Charity Care or Financial Assistance may be available within the [Guide to Billing and Financial Assistance](#).
4. Patients will receive an application as part of the billing statement cycle. Additional documentation and patient information may be requested following the initial application.

5. TFHD displays a summary of its financial assistance program on its website.
 - a. A copy of this Financial Assistance Policy will be made available to the public on a reasonable basis.
- O. Confidentiality
It is recognized that the need for financial assistance is a sensitive and deeply personal issue for recipients. Confidentiality of requests, information and funding will be maintained for all that seek or receive financial assistance. The orientation of staff and selection of personnel who will implement this policy should be guided by these values.
- P. Good Faith Requirements
 1. TFHD makes arrangements for financial assistance for qualified patients in good faith and relies on the fact that information presented by the patient or family representative is complete and accurate.
 2. Provision of financial assistance does not eliminate the right to bill, either retrospectively or at the time of service, for all Full Charity Care or **Partial-Discount Charity Care Payment** services when information has been intentionally withheld or inaccurate information has been intentionally provided by the patient or family representative to the extent such inaccurate or withheld information affects the eligibility of the patient for financial assistance, or any financial assistance provided at TFHD's discretion. In addition, TFHD reserves the right to seek all remedies, including but not limited to civil and criminal remedies from those patients or family representatives who have intentionally withheld or provided inaccurate information in order qualify for the TFHD Financial Assistance Program.

Q. Availability of Financial Assistance Information

This policy shall be available in the primary languages of Hospital's service area. In addition, all notices and communications provided in this section shall be available in primary languages of Hospital's service area and in a manner consistent with all applicable federal and state laws and regulations. If assistance is needed, patients can call 530-582-6458 or visit 10121 Pine Avenue Truckee, CA 96161. The office is open 8:00 a.m. to 4:30 p.m. Monday through Friday. Aids and services for people with disabilities, like documents in braille, large print, audio, and other accessible electronic formats are also available. These services are free. Note: Authority cited: Section 127010, Health and Safety Code. Reference: Sections 127405, 127410 127425, and 127430, Health and Safety Code.

References:

See TFHD BOD Meeting Minutes of January 26, 2015 and May 24, 2011;

The Patient Protection and Affordable Care Act, Public Law 111-148 (124 Stat. 119)

(2010) Section 9007; Health and Safety Code Sections 127360-127360; Health and Safety Code Sections 127400-127440

Approver Date:

Anna Roth: President & CEO

08/2025

Sarah Jackson: Executive Assistant, Clerk of the Board

08/2025

All Revision Dates

01/2026, 08/2025, 12/2024, 12/2023, 12/2021, 04/2020, 03/2020, 01/2015, 02/2014, 01/2014, 01/2012, 05/2011

Attachments

 [COVID-19 Access to Healthcare Crisis FA Addendum.pdf](#)

Approval Signatures

Step Description	Approver	Date
	Anna Roth: President & CEO	Pending
	Sarah Jackson: Executive Assistant, Clerk of the Board	01/2026



AGENDA ITEM COVER SHEET

MEETING DATE: January 22, 2026	ITEM: 13.5. Resolution 2026-01
DEPARTMENT: Board of Directors	TYPE OF AGENDA ITEM: <input type="checkbox"/> Action <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Discussion
RESPONSIBLE PARTY: Board of Directors	SUPPORTIVE DOCUMENT ATTACHED <input type="checkbox"/> Agreement <input type="checkbox"/> Presentation <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Other
BUDGET: ALLOCATED IN THE BUDGET <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A IS A BUDGET TRANSFER REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
BACKGROUND: Within the Bylaws of the Board of Directors of Tahoe Forest Hospital District, the Board has the responsibility outlined in Article II, Section 8, to annually adopt a Compensation and Reimbursement policy.	
SUMMARY/OBJECTIVES: To adopt annual Resolution	
SUGGESTED DISCUSSION POINTS: Excerpt from bylaws: <i>The Board of Directors shall be compensated in accordance with ABD-03 Board Compensation and Reimbursement policy.</i> <i>Each member of the Board of Directors shall be allowed his or her actual necessary traveling and incidental expenses incurred in the performance of official business of the District as approved by the Board or President and Chief Executive Officer, pursuant to Board policy.</i>	
SUGGESTED MOTION/ALTERNATIVES: Motion to accept the Resolution 2026-01 as part of the Consent agenda. Alternative: If pulled from Consent agenda, provide discussion under Item 15 on the Board agenda. After discussion, request a motion to approve Resolution 2026-01 as presented.	
LIST OF ATTACHMENTS: Resolution 2026-01 Policy ABD-03	

RESOLUTION NO. 2026-01

RESOLUTION OF THE BOARD OF DIRECTORS OF TAHOE FOREST HOSPITAL DISTRICT ADOPTING A POLICY FOR COMPENSATION AND REIMBURSEMENT FOR MEMBERS OF THE BOARD OF DIRECTORS

WHEREAS, Tahoe Forest Hospital District (the “District”) is a local health care district duly formed and organized under the laws of the State of California;

WHEREAS, under the Local Health Care District Law (Health & Safety Code, § 32000 et seq.) the Board of Directors for the District serves without compensation unless it adopts a resolution authorizing payment of up to \$100 per meeting, up to six meetings per calendar month, as compensation to each Board Member for attendance; and

WHEREAS, Health and Safety Code section 32103 requires the Board of Directors, if it desires to compensate Board Members for more than five meetings per calendar month, to annually adopt a written policy describing why more than five meetings per month are necessary for the effective operation of the District.

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

SECTION 1. The Recitals above are true and correct and fully incorporated herein by this reference.

SECTION 2. The District hereby authorizes payment of up to \$100 per meeting, not to exceed six meetings a calendar month, as compensation to each Board Member for attendance, pursuant to the terms of the Compensation and Reimbursement Policy attached hereto as Exhibit A and incorporated herein by this reference.

SECTION 3. The District hereby adopts the Compensation and Reimbursement Policy attached hereto as Exhibit A.

PASSED 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 22nd day of January 2026 by the following vote:

AYES: Bown, Chamblin, Wong, Darzynkiewicz, McGarry

NOES: none

ABSENT: none

ABSTAIN: none

APPROVED:

Michael McGarry
Chair, Board of Directors
Tahoe Forest Hospital District

ATTEST:

Sarah Jackson, Clerk of the Board
Tahoe Forest Hospital District



**TAHOE
FOREST
HEALTH
SYSTEM**

Origination Date 05/2000
Last Approved 04/2024
Last Revised 04/2024
Next Review 04/2027

Department Board - ABD
Applicabilities System

Board Compensation and Reimbursement, ABD-03

RISK:

Failure to adhere to legislative regulations governing compensation and reimbursement could result in legal penalties, fines, or reputational damage to the organization.

PURPOSE:

To provide compensation and reimbursement to the Board of Directors, consistent with legislative regulations, for the performance of the duties of their office.

POLICY:

- A. As permitted by Health and Safety Code section 32103, of the Local Health Care District Law, and required by the Political Reform Act, the payment of One Hundred Dollars (\$100.00) per meeting not to exceed six (6) meetings a month, is authorized as compensation to each member of the Board of Directors. Each member of the Board of Directors shall further be allowed his/her actual necessary traveling and incidental expenses incurred in the performance of official business of the District.
- B. Pursuant to Health and Safety Code section 32103, subdivision (a), the District finds that more than five meetings per month are necessary for the effective operation of the District because the District operates in a competitive market, often necessitating meetings to effectively resolve time-sensitive matters outside and in addition to its normal meeting schedule. Time-sensitive matters include, but are not limited to, the creation of new or expansion of existing health facilities, programs, or services; the acquisition or leasing of real property; and the consideration of appeals of actions, decisions, or recommendations of the Medical Staff affecting the professional privileges of its membership, which are governed by strict timelines pursuant to statute, local policy and bylaws. In addition, the Board of Directors operates with various standing committees that maintain flexible schedules to ensure prompt consideration of emerging issues. Finally, the District prioritizes fostering and growing community and regional relations, as demonstrated in the 2019-2021 Strategic Plan, which requires Board

Members to attend meetings of governmental agencies and community organizations to represent the District. In the past, Board Members have needed to participate in more than five meetings in a calendar month to address significant matters, including but not limited to hiring a Chief Executive Officer. This policy permits the District flexibility to address these important matters promptly when they arise, while compensating Board Members for time spent supporting the District.

C. For the purpose of compensation, a meeting is defined as:

1. Regular and Special Board Meetings, including but not limited to continued, adjourned and emergency meetings;
 2. Board Committee meetings;
 3. Hospital District meetings at which the Board member is present as a designated Board representative (e.g., Medical Executive Committee, Bioethics Committee, IVCH Foundation, TFHS Foundation, TIRHR Board)
 4. Meetings of governmental agencies and community organizations, etc. where the Board member is representing the TFHD (i.e., Rotary, Tahoe City Breakfast Club, Truckee Daybreak Club). To be compensated, the Board member must be on the program or speaking to an item on the agenda related to the Hospital District at the request of the Board Chair or President and Chief Executive Officer.
 5. Conferences, seminars and other educational meetings do not qualify for meeting compensation.
- D. Members of the Board of Directors of the Tahoe Forest Hospital District and their eligible dependents shall be eligible to participate in the health, dental, vision and life insurance programs of Tahoe Forest Hospital District in a manner, including appropriate discounts, comparable to that offered to the Management Staff of the District.

PROCEDURE:

- A. Board members are responsible for notifying the Executive Assistant in writing of meetings attended in the prior month, noting the day and purpose of each meeting prior to the last business day of each month.
- B. Board members shall also provide brief oral reports on meetings attended at the expense of TFHD at the next regular Board meeting.
- C. Board of Directors Travel Allowance
 1. Meals will be reimbursed up to a daily per diem rate based on the location of the conference subject to IRS per diem guidelines.
 2. Air Fare for Board Members only.
 3. Parking and/or taxi fees and other transportation expenses will be reimbursed.
 4. If driving, mileage will be reimbursed at current IRS rates.
 5. Hotel room will be covered in full for Board Member.
 - a. If, however, the lodging is in connection with a conference or organized educational activity that does not qualify as a meeting and is conducted in compliance with California Government Code, Section 54952.2(c),

including ethics training required by California Government Code, Section 53234, then lodging costs shall not exceed the maximum group rate published by the conference or activity sponsor as long as the group rate is available to the Board member at the time of booking. If the group rate is not available, then the Board member shall use comparable lodging.

6. Tuition fees for Board Members will be paid in full.
 7. Conference educational materials (books, audio tapes, etc.) not to exceed \$50.
 8. Receipts are required for all reimbursable expenses.
 9. Board members shall use government and group rates offered by a provider of transportation or lodging services for travel and lodging when available.
 10. All expenses that do not fall within the adopted travel reimbursement policy of the IRS reimbursable rates shall be approved by the Board, in a public meeting before the expense is incurred.
- D. Upon election or appointment to a seat on the Board of Directors of the Tahoe Forest Hospital District, the appropriate paperwork which is necessary to complete for enrollment will be given to the Board Member by the Human Resources Department. Coverage will begin on the first of the month following election or appointment to the Board of Directors and completion of the necessary enrollment forms

References:

California Government Code, §§ 53232.2(d), (e), 53232.3(a), 53235(a), (b) (d). [§§54950 - 54963](#) ;
[California Health & Safety Code, Section 32103](#)

All Revision Dates

04/2024, 01/2020, 10/2017, 11/2015, 01/2014, 01/2012, 01/2010

Approval Signatures

Step Description	Approver	Date
	Harry Weis: CEO	04/2024
	Martina Rochefort: Clerk of the Board	04/2024



AGENDA ITEM COVER SHEET

MEETING DATE: January 22, 2026	ITEM: 13.6. Resolution 2026-02
DEPARTMENT: Board of Directors	TYPE OF AGENDA ITEM: <input type="checkbox"/> Action <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Discussion
RESPONSIBLE PARTY: Board of Directors	SUPPORTIVE DOCUMENT ATTACHED <input type="checkbox"/> Agreement <input type="checkbox"/> Presentation <input checked="" type="checkbox"/> Resolution <input type="checkbox"/> Other
BUDGET: ALLOCATED IN THE BUDGET <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A IS A BUDGET TRANSFER REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
BACKGROUND: Within the Bylaws of the Board of Directors of Tahoe Forest Hospital District, the Board has the responsibility outlined in Article IV, Section 3, to annually affirm Board Standing Committees.	
SUMMARY/OBJECTIVES: To adopt annual Resolution	
SUGGESTED DISCUSSION POINTS: Excerpt from bylaws: <i>Standing committees and their charters will be affirmed annually.</i>	
SUGGESTED MOTION/ALTERNATIVES: Motion to accept the Resolution 2026-02 as part of the Consent agenda. Alternative: If pulled from Consent agenda, provide discussion under Item 15 on the Board agenda. After discussion, request a motion to approve Resolution 2026-02 as presented.	
LIST OF ATTACHMENTS: Resolution 2026-02 Committee Charters	

RESOLUTION NO. 2026-02

RESOLUTION OF THE BOARD OF DIRECTORS OF TAHOE FOREST HOSPITAL DISTRICT TO AFFIRM THE STANDING COMMITTEES FOR CALENDAR YEAR 2026

WHEREAS, Tahoe Forest Hospital District (the “District”) is a local health care district duly formed and organized under the laws of the State of California;

WHEREAS, the Board of Directors Bylaws require standing committees and their respective charters to be affirmed annually.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Directors of the Tahoe Forest Hospital District that the following standing board committees and their respective charters attached are affirmed for 2025:

1. Finance Committee
2. Quality Committee
3. Governance Committee
4. Executive Compensation Committee
5. Community Engagement Committee

PASSED 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 22nd day of January 2026 by the following vote:

AYES: Brown, Chamblin, Wong, Darzynkiewicz, McGarry

NOES: none

ABSENT: none

ABSTAIN: none

APPROVED:

Michael McGarry
Chair, Board of Directors
Tahoe Forest Hospital District

ATTEST:

Sarah Jackson, Clerk of the Board
Tahoe Forest Hospital District

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
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.

Charter
Governance Committee
Board of Directors
Tahoe Forest Hospital District

Purpose:

The charter of the Governance Committee of the District's Board of Directors delineates the Committee's duties and responsibilities.

Responsibilities:

The Governance Committee of the Board shall function as a standing committee of the Board responsible for addressing all governance-related issues. The Committee shall develop, maintain, and implement the necessary governance-related policies and procedures that define the Hospital's governance practices.

Duties:

1. Conduct at least a biennial review of the Bylaws and submit recommendations to the Board of Directors for changes to Bylaws as necessary.
2. Conduct at least a triennial review of Board policies and submit recommendations to the Board of Directors for changes to the policies as necessary.
3. Develop new Board policies and procedures as necessary or as directed by the Board of Directors.
4. Advance best practices in board governance.
5. Ensure the annual board self-assessment is conducted no later than December 1.
6. Participate in the development of the Agenda for scheduled Board Retreats.
7. Ensure a board goal setting process is conducted no later than April 30 and reviewed at the October board retreat.
8. Direct staff to ensure and oversee a comprehensive board orientation process.
9. Direct staff to ensure and oversee ongoing board education and development.

Composition:

The Committee shall be comprised of two (2) Board members appointed by the Board Chair.

Meeting Frequency:

The Committee shall meet as needed.

Charter
Executive Compensation Committee
(formerly Personnel Committee)
Tahoe Forest Hospital District
Board of Directors

PURPOSE:

The purpose of the charter is to delineate the responsibilities and duties of the Executive Compensation Committee of the District's Board of Directors.

RESPONSIBILITIES:

The Executive Compensation Committee is responsible for assisting the Board in oversight of President & Chief Executive Officer (CEO) relations and the work done through the Winning Aspirations.

DUTIES:

1. Oversee the identification and recruitment of the organization's CEO as directed by the Board of Directors.
2. Ensure an annual CEO performance evaluation process is in place.
3. In conjunction with the CEO, using a standardized evaluation tool, annually review and recommend modifications of the goals and objectives documents which will be used to evaluate the performance of the CEO.
4. Review annually the CEO's comprehensive compensation package, and make recommendations to the Board of Directors as necessary.
5. Review metrics annually for the CEO's Incentive Compensation Criteria and make recommendations to the Board of Directors as necessary.
6. Review annually the CEO's Employment Agreement, and make recommendations to the Board of Directors as necessary.
7. In conjunction with the CEO, review and evaluate annually the CEO position description to ensure its continued relevance. Recommend revisions to the Board of Directors as necessary.

COMPOSITION:

The Committee is comprised of at least two (2) board members appointed by the Board Chair.

MEETING FREQUENCY:

The Committee shall meet at least once annually and then on an as needed basis.



**TAHOE FOREST
HOSPITAL DISTRICT**

**BOARD COMMUNITY ENGAGEMENT COMMITTEE
CHARTER**

Purpose

The Community Engagement Committee of the hospital district board is established to oversee and guide methods by which Tahoe Forest Health System can be an integrated partner in a more healthy community. The Committee ensures collaboration between the health system and its community partners through active listening and advocacy for our public. The Committee will support Tahoe Forest Health System's focus on health in addition to healthcare.

Responsibilities

- Aid in the identification of unmet, community health needs and the means by which those gaps can be filled.
- Assist in strategic plan and budget for the community benefit, health and wellness services offered to our community.
- Provide a collaborative space for open ideas, active listening and creative problem solving for community health and wellness.
- Aid in the identification of qualitative and quantitative metrics to track Committee engagement and progress.
- Aid in the identification of community partners to convene, discuss and collaboratively implement strategies to improve community health.
- Assist in employing various media to engage the public and regularly share Tahoe Health System's progress on and investment in community health.
- Aid in assisting a summary report for the public on all activities of the Tahoe Forest Health System as it relates to community health. This may include cost, partners, community health issues (current and future) and planning.

Guiding Principles

- Focus on Community Health
- Build Trust Through Collaboration
- Be Agile and Evolve as we Learn
- Prioritize Health over Healthcare
- Remain Curious

Composition

The committee will consist of two (2) members of the Tahoe Forest Hospital District Board of Directors.

Meeting Schedule:

The committee will meet quarterly.



AGENDA ITEM COVER SHEET

MEETING DATE: January 22, 2026	ITEM: Ratify IVCH Foundation Board Member
DEPARTMENT: Administration	TYPE OF AGENDA ITEM: <input type="checkbox"/> Action <input checked="" type="checkbox"/> Consent <input type="checkbox"/> Discussion
RESPONSIBLE PARTY: Karli Bunnell, Executive Director of Foundations	SUPPORTIVE DOCUMENT ATTACHED <input type="checkbox"/> Agreement <input type="checkbox"/> Presentation <input type="checkbox"/> Resolution <input checked="" type="checkbox"/> Other Resume & Request Letter
BUDGET: ALLOCATED IN THE BUDGET <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A IS A BUDGET TRANSFER REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
BACKGROUND: The Incline Village Community Hospital Foundation's Board of Directors have approved the addition of a new board member, Michael Craig. He has displayed support of both Incline Village Community Hospital and Tahoe Forest Health System and brings a wealth of experience, expertise, and community connections to our Foundation Board and community.	
SUMMARY/OBJECTIVES: The Incline Village Community Hospital Foundation's Board of Directors respectfully requests approval from the District Board of Directors to appoint an additional board member.	
SUGGESTED DISCUSSION POINTS: N/A	
SUGGESTED MOTION/ALTERNATIVES: N/A	
LIST OF ATTACHMENTS: Bio & Request letter	



Date: January 13, 2026

To: Tahoe Forest Hospital District Board of Directors

From: Karli Bunnell, Executive Director – Incline Village Community Hospital Foundation

Re: Request for new board member approval

Dear Tahoe Forest Hospital District:

IVCHF has recently approved Michael Craig to become a board member. He brings a wealth of experience, expertise, and community connections to our Foundation Board and community.

Michael Craig's bio is attached.

Respectfully submitted on behalf of the Incline Village Community Hospital Foundation.

Michael Craig recently retired after a distinguished 41-year career as a financial adviser with Merrill Lynch in the firm's San Jose office. He grew up in Stockton, California, and attended the University of California, Davis where he studied Agricultural and Managerial Economics. During his final two years at UC Davis, Michael participated in the Christian Brother's Winery Management Training Program in St. Helena, Napa Valley, and subsequently worked in vineyard management for Tonella Vineyards.

Beyond his professional career, Michael has remained deeply connected to the San Jose Community. A longtime member of the Sainte Claire Club, a men's social organization dedicated to preserving the integrity and history of San Jose, he served two terms as its president. He and his wife, Erin raised their two children in Los Gatos.

For the past three years, Michael and Erin have lived in Incline Village, splitting their time between Incline village and La Quinta. Michael enjoys an active lifestyle that includes golf, tennis, pickleball, and spending time with his family



AGENDA ITEM COVER SHEET

MEETING DATE: Jan. 22, 2026	ITEM: True North Outreach
DEPARTMENT: Administration	TYPE OF AGENDA ITEM: <input type="checkbox"/> Action <input type="checkbox"/> Consent <input checked="" type="checkbox"/> Discussion
RESPONSIBLE PARTY: Kim McCarl, Chief Strategy Officer	SUPPORTIVE DOCUMENT ATTACHED <input type="checkbox"/> Agreement <input checked="" type="checkbox"/> Presentation <input type="checkbox"/> Resolution <input type="checkbox"/> Other
BUDGET: ALLOCATED IN THE BUDGET <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A IS A BUDGET TRANSFER REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A	PERSONNEL ADDITIONAL PERSONNEL REQUIRED <input type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> N/A
BACKGROUND: 5,000 Voices is the effort to hear from our community 5,000 times as part of the strategic planning process. Information includes a reminder of True North focus points, a preview of outreach materials, and a timeline for these efforts over Q1 2026. The presentation will also include a quick tutorial on how members of the board can track public comments that are shared with them.	
SUMMARY/OBJECTIVES: This presentation will provide an update to the community about when, how and where they will have opportunity to participate.	
SUGGESTED DISCUSSION POINTS: Opportunity to suggest additional outreach efforts and ask questions about how to log comments.	
SUGGESTED MOTION/ALTERNATIVES: Discussion only.	
LIST OF ATTACHMENTS: 5000 Voices FINAL	

True North 5,000 Voices Campaign

Kim McCarl, Chief Strategy Officer
January 2026



Focus of True North

Health within Reach

Expanding primary care access and reducing appointment wait times.

Using telehealth and mobile clinics to reach more communities.

Adding new services and facilities closer to where people live.

Launching an affordability pilot modeled after the successful Community Lab program.

Peaks of Excellence

Which service lines meet the most urgent community needs.

Opportunities to expand specialty programs locally.

Ways to create “ripple effects” that strengthen other services — like imaging, labs, and surgery.

Transformation

Building new models of care inspired by best practices from peers across the country.

Strengthening data, research, and technology to inform smarter decisions.

Investing in workforce development and leadership readiness.

Embedding innovation and equity into every level of the organization.



Coming to an Address Near You

COMMUNITY DRIVEN
HEALTHCARE

HEALTH WITHIN REACH
Planning activities to care, reducing wait times, expanding services close to home and addressing disparities.

PEAKS OF EXCELLENCE
Identifying specialty services and programs that avoid health care community.

TRANSFORMATION
Reimagining healthcare delivery through innovation and new models of care.

TAKE PART TODAY

Take Our Survey - Share your thoughts online in just 5 minutes

Join a Listening Session - Attend an in-person conversation in your community

Connect at Community Events - Find us throughout the region this winter & spring

Spread the Word - Encourage friends, family, and neighbors to participate

STAY CONNECTED
Follow our progress at tiny.cc

COMMUNITY DRIVEN HEALTHCARE

HEALTH WITHIN REACH
Improving access to care, reducing wait times, expanding services closer to home and addressing affordability

PEAKS OF EXCELLENCE
Identifying specialty services and programs that would benefit our community

TRANSFORMATION
Reimagining healthcare delivery through innovation and new models of care

TAKE PART TODAY

- Take Our Survey**
Share your thoughts online in just 5 minutes
- Join a Listening Session**
Attend an in-person conversation in your community
- Connect at Community Events**
Find us throughout the region this winter & spring
- Spread the Word**
Encourage friends, family, and neighbors to participate

STAY CONNECTED
Follow our progress at tths.com



YOUR VOICE SHAPES OUR FUTURE

TFHS is launching True North – a comprehensive, community engagement initiative. We want to hear from residents, patients, second homeowners, partners and staff about healthcare priorities in our region.

How can we improve? What services and programs matter most to you? Now's your chance to help shape the future of healthcare in our community.

SHARE YOUR THOUGHTS TODAY!

Scan to take a brief survey or learn about upcoming listening sessions at tths.com




Community Engagement: Progress to 5,000 Voices

January 2026

- Webpage Launched**
www.tfhd.com/TrueNorth
- Announcement**
January 16
- Press Release**
January 19
- Rack Card**
January 22
- Public Managers Meeting**
January 22
- Uller Fest**
January 30

February 2026

- HOA Outreach**
Tahoe Donner, Glenshire/Devonshire, IVGID, Crystal Bay, Tahoe City, Kings Beach, etc
- IVGID Weekend at Diamond Peak**
February 6-8
- Coffee Talks**
February 10, 26
- Patient & Family Advisory Council:**
February 24
- Truckee Rotary**
February TBD

March 2026

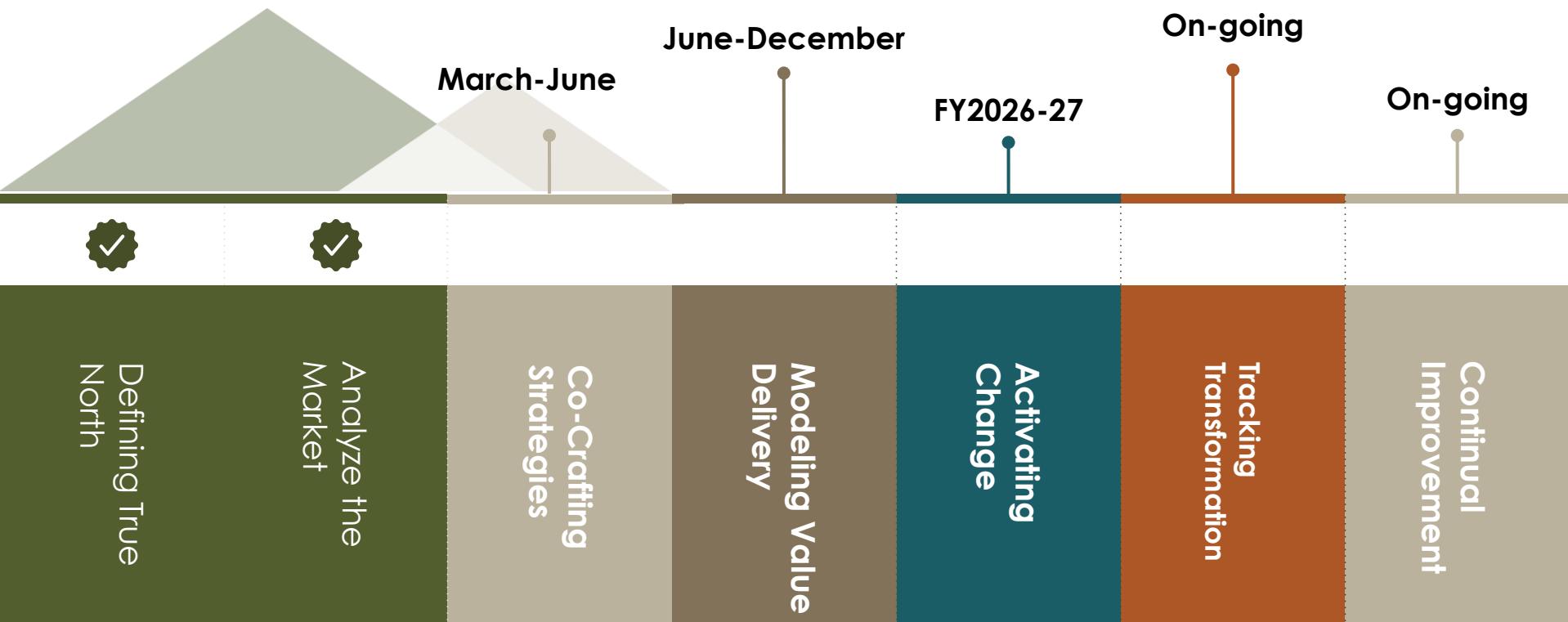
- Great Ski Race**
March 1
- Kings Beach Street Faire**
March 8
- Coffee Talks**
March 11
- Incline Village Community Association**
March TBD
- Tahoe City Breakfast Club**
March TBD

On-going

- Paid Advertising**
Local media, HOA newsletters, ski areas, etc
- Digital Campaigns**
"5,000 Voices to Shape True North"
"Your Healthcare, Your Voice"
"Take the 5-minute survey"
CTA: Survey link + public meeting dates
- Digital Activities**
"2,500 voices heard!"
Facebook Live promo
Final week countdown
Thank you posts

Initial report at March Board Meeting

True North Steps and Timeline



Defining True North

Analyze the Market

Co-Crafting Strategies

Modeling Value Delivery

Activating Change

Tracking Transformation

Continual Improvement

Community Engagement: Tracking 5,000 Voices

Sneak Peek

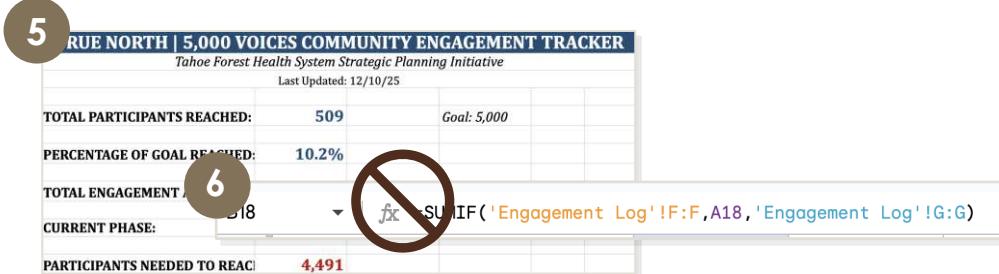
Engagement Tracking tool

Copy of 5000 Voices Community Engagement Tracker web - Google Sheets

ment: Tracking 5,000 Voices

HOW TO USE: Add a new row for each engagement activity. Important to update date as formatted (1/2/2026). Use dropdowns in Location, Type, Follow-Up, and Phase columns.

	Date	Entered By	Organization	Location	Type	Follow-Up	Phase
4	11/9/2025	TFHS Team	Tahoe Forest Health System	Truckee High School Homecoming Survey	Truckee	✓	In-Person Large Event
5	11/1/2025	TFHS Team	Tahoe Forest Health System	Incline Village Community Hospital Foundation Meeting	Incline Village	✓	In-Person Small Group
6	9/25/2025	ERPR for TFHS	Tahoe Forest Health System	CHNA Presentation - TFHS Board of Directors	Truckee	✓	In-Person Large Event
7	9/26/2025	ERPR for TFHS	Tahoe Forest Health System	CHNA Community Forum	Truckee	✓	In-Person Large Event
8	7/27/2025	ERPR for TFHS	Tahoe Forest Health System	CHNA Presentation - Lions Club	Truckee	✓	In-Person Large Event
9	10/21/2025	ERPR for TFHS	Tahoe Forest Health System	CHNA Presentation - Good Morning Truckee	Truckee	✓	In-Person Large Event
10	10/28/2025	ERPR for TFHS	Tahoe Forest Health System	CHNA Presentation - Nevada County Board of Supervisors	Truckee	✓	In-Person Large Event
11	10/28/2025	ERPR for TFHS	Tahoe Forest Health System	CHNA Presentation - Patient & Family Advisory Council	Truckee	✓	In-Person Small Group
12	10/30/2025	ERPR for TFHS	Tahoe Forest Health System	CHNA Presentation - Golden Hour	Truckee	✓	In-Person Large Event
13	11/20/2025	ERPR for TFHS	Tahoe Forest Health System	CHNA Presentation - Community Collaborative Leadership	Truckee	✓	In-Person Small Group
14	12/2/2025	ERPR for TFHS	Tahoe Forest Health System	CHNA Presentation - Nevada County Health Collaborative	Truckee	✓	In-Person Large Event
15	12/10/2025	ERPR for TFHS	Tahoe Forest Health System	Community Health Improvement Plan Task Force Launch	Truckee	✓	In-Person Large Event
16	10/28/2025	Q&R	Tahoe Forest Health System	Patient and Family Advisory Council Meeting	Truckee	✓	In-Person Small Group
17	11/18/2025	Q&R	Tahoe Forest Health System	Patient and Family Advisory Council Meeting	Truckee	✓	In-Person Small Group
18							
19							
20							
21							
22							



Questions?