



TAHOE FOREST HOSPITAL DISTRICT

# 2021-01-28 Regular Meeting of the Board of Directors

Thursday, January 28, 2021 at 4:00 p.m.

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, the Regular Meeting of the Tahoe Forest Hospital District Board of Directors for January 28, 2021 will be conducted telephonically through Zoom.

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

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

If you would like to speak on an agenda item, you can access the meeting remotely: Please use this web link <https://tfhd.zoom.us/j/97128130813>

If you prefer to use your phone, you may call in using the numbers listed: (346) 248 7799 or (301) 715 8592  
Meeting ID: 971 2813 0813



Meeting Book - 2021-01-28 Regular Meeting of the Board of Directors

01/28/2021 Agenda Packet Contents

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12. SAFETY FIRST

No related materials.

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13. ACKNOWLEDGMENTS

13.1. January 2021 Employee of the Month.pdf Page 7

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14. CONSENT CALENDAR

14.1. Approval of Meeting Minutes

14.1.1. 2020-12-17 Regular Meeting of the Board of  
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14.1.2. 2021-01-19 Special Meeting of the Board of  
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14.2. Financial Report

14.2.1. Financial Report - December 2020.pdf Page 14

14.3. Ratify Tahoe Forest Health System Foundation Board  
Member

14.3.1.a. Request to ratify new TFHSF board candidate 9-10-  
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14.3.1.b. Sandra Cath Resume.pdf Page 44

14.4. Annual Approval of Board Compensation Policy per  
Resolution 2020-02

14.4.1. Board Compensation and Reimbursement- ABD-03.pdf Page 47

14.5. Approval of Corporate Compliance Report

14.5.1. Q4 2020 Compliance Program OPEN SESSION  
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15. ITEMS FOR BOARD DISCUSSION

15.1. Board Education

15.1.1. COVID Vaccine Presentation

15.2. COVID-19 Update

No related materials.

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16. ITEMS FOR BOARD ACTION

16.2. CEO Fiscal Year 2020 Incentive Compensation  
Materials may be distributed at a later time.

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ITEMS 17 - 22: See Agenda

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23. ADJOURN



# REGULAR MEETING OF THE BOARD OF DIRECTORS AGENDA

Thursday, January 28, 2021 at 4:00 p.m.

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, the Regular Meeting of the Tahoe Forest Hospital District Board of Directors for January 28, 2021 will be conducted telephonically through Zoom. Please be advised that pursuant to the Executive Order, and to ensure the health and safety of the public by limiting human contact that could spread the COVID-19 virus, the Eskridge Conference Room will not be open for the meeting. Board Members will be participating telephonically and will not be physically present in the Eskridge Conference Room.

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Meeting ID: 971 2813 0813

Public comment will also be accepted by email to [mrochefort@tfhd.com](mailto:mrochefort@tfhd.com). Please list the item number you wish to comment on and submit your written comments 24 hours prior to the start of the meeting.

Oral public comments will be subject to the three minute time limitation (approximately 350 words). Written comments will be distributed to the board prior to the meeting but not read at the meeting.

## 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. Hearing (Health & Safety Code § 32155)◆

*Subject Matter: Fourth Quarter 2020 Corporate Compliance Report*

*Number of items: One (1)*

### 5.2. Hearing (Health & Safety Code § 32155)

*Subject Matter: Third & Fourth Quarter 2020 Disclosure Report*

*Number of items: One (1)*

### 5.3. Approval of Closed Session Minutes◆

12/17/2020

Regular Meeting of the Board of Directors of Tahoe Forest Hospital District  
January 28, 2021 AGENDA – Continued

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**5.4. TIMED ITEM – 5:30PM - Hearing (Health & Safety Code § 32155) ♦**  
*Subject Matter: Medical Staff Credentials*

APPROXIMATELY 6:00 P.M.

**6. DINNER BREAK**

**7. OPEN SESSION – CALL TO ORDER**

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

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

**10. INPUT – AUDIENCE**

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

**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. SAFETY FIRST**

**13. ACKNOWLEDGMENTS**

**13.1.** January 2021 Employee of the Month ..... ATTACHMENT

**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.** 12/17/2020 Regular Meeting ..... ATTACHMENT

**14.1.2.** 01/19/2021 Special Meeting ..... ATTACHMENT

**14.2. Financial Reports**

**14.2.1.** Financial Report – December 2020 ..... ATTACHMENT

**14.3. Ratify Tahoe Forest Health System Foundation Board Member**

**14.3.1.** Sandra Cath ..... ATTACHMENT

**14.4. Annual Approval of Board Compensation Policy per Resolution 2020-02**

**14.4.1.** Board Compensation and Reimbursement, ABD-03 ..... ATTACHMENT

**14.5. Approval of Corporate Compliance Report**

**14.5.1.** Fourth Quarter 2020 Corporate Compliance Report ..... ATTACHMENT

**15. ITEMS FOR BOARD DISCUSSION**

**15.1. Board Education**

**15.1.1. COVID Vaccine Presentation**

The Board of Directors will receive a presentation on COVID vaccines.

**15.2. COVID-19 Update**

The Board of Directors will receive an update on hospital and clinic operations related to COVID-19.

**16. ITEMS FOR BOARD ACTION**

**16.1. 2021 Corporate Compliance Work Plan** ..... ATTACHMENT

The Board of Directors will review and consider approval of the 2021 Corporate Compliance Work Plan.

**16.2. CEO Fiscal Year 2020 Incentive Compensation** ..... ATTACHMENT\*

The Board of Directors will review and determine payout of the CEO FY2020 Incentive Compensation Metrics.

**17. DISCUSSION OF CONSENT CALENDAR ITEMS PULLED, IF NECESSARY**

**18. BOARD COMMITTEE REPORTS**

**19. BOARD MEMBERS REPORTS/CLOSING REMARKS**

**20. CLOSED SESSION CONTINUED, IF NECESSARY**

**21. OPEN SESSION**

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

**23. ADJOURN**

*The next regularly scheduled meeting of the Board of Directors of Tahoe Forest Hospital District is February 25, 2021 at Tahoe Forest Hospital, 10121 Pine Avenue, Truckee, CA, 96161. A copy of the board meeting agenda is posted on the District's web site ([www.tfhd.com](http://www.tfhd.com)) at least 72 hours prior to the meeting or 24 hours prior to a Special Board Meeting.*

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

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



## JANUARY 2021 EMPLOYEE OF THE MONTH

**LISA SORDELLI**

**340B ANALYST / PHARMACY PROCUREMENT TECHNICIAN**

We are honored to announce Lisa Sordelli as our January 2021 Employee of the Month!

Lisa has been with the Tahoe Forest Health System since March of 2011.

Lisa goes above and beyond to support her coworkers in the pharmacy and other departments. She is always saying, "No problem, let me take care of that," or "Is there anything you need me to do?" Her job keeps her very busy but she still makes sure that her coworkers are doing okay and offers help when needed. Lisa cares about her community and is always concerned for the patients. Recently she went above and beyond for a COVID positive patient by driving to Grass Valley and back after her regular shift to get a specific drug for the patient. Lisa comes to work with a positive attitude and is such a valuable member of the pharmacy and the health system. She is truly an example to follow as an employee at Tahoe Forest Hospital.

**Please join us in congratulating all of our Terrific Nominees!**

**Katie Clifford**

**Tiffany Helton**

**Ana Mendoza**

**Greg McCabe**

**Karin Myers**

**Anna Valdez**



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

Thursday, December 17, 2020 at 4:00 p.m.

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, the Regular Meeting of the Tahoe Forest Hospital District Board of Directors for December 17, 2020 will be conducted telephonically through Zoom. Please be advised that pursuant to the Executive Order, and to ensure the health and safety of the public by limiting human contact that could spread the COVID-19 virus, the Eskridge Conference Room will not be open for the meeting. Board Members will be participating telephonically and will not be physically present in the Eskridge Conference Room.

## 1. CALL TO ORDER

Meeting was called to order at 4:01 p.m.

## 2. ROLL CALL

Board: Alyce Wong, Board Chair; Mary Brown, Vice Chair; Art King, Secretary; Dale Chamblin, Treasurer; Michael McGarry, Board Member

Staff in attendance: Harry Weis, President & Chief Executive Officer; Martina Rochefort, Clerk of the Board

Other: David Ruderman, Assistant General Counsel

## 3. DELETIONS/CORRECTIONS TO THE POSTED AGENDA

No changes were made to the agenda.

## 4. INPUT AUDIENCE

No public comment was received.

## 5. OATH OF OFFICE

### 5.1. Board Member Oaths of Office

Directors Wong, King and McGarry took their Oaths of Office.

Open Session recessed at 4:05 p.m.

## 6. CLOSED SESSION

### 6.1. Hearing (Health & Safety Code § 32155)

*Subject Matter: First Quarter Fiscal Year 2021 Quality Dashboard*

*Number of items: One (1)*

Discussion was held on a privileged item.

### 6.2. Approval of Closed Session Minutes

11/19/2020 – Special Meeting, 11/19/2020 – Regular Meeting

Discussion was held on a privileged item.



**6.3. TIMED ITEM – 5:30PM - Hearing (Health & Safety Code § 32155) ◆**

*Subject Matter: Medical Staff Credentials*

Discussion was held on a privileged item.

**7. DINNER BREAK**

**8. OPEN SESSION – CALL TO ORDER**

Open Session reconvened at 6:00 p.m.

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

General Counsel reported the Board of Directors considered three items in closed session. There was no reportable action on item 6.1. Item 6.2 was approved on a 5-0 vote as amended. Item 6.3 was approved on a 5-0 vote.

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

No changes were made to the agenda.

**11. INPUT – AUDIENCE**

No public comment was received.

**12. INPUT FROM EMPLOYEE ASSOCIATIONS**

No public comment was received.

**13. SAFETY FIRST**

Jake Dorst, Chief Information and Innovation Officer, provided Safety First information on current cyberattacks happening in the United States.

**14. ACKNOWLEDGMENTS**

**14.1.** Myra Tanner was named December 2020 Employee of the Month.

**14.2.** Dan Dotta was named 2020 Employee of the Year.

**14.3.** Tahoe Forest Hospital was recognized on the 2020 California Opioid Care Honor Roll Program.

**15. MEDICAL STAFF EXECUTIVE COMMITTEE**

**15.1.** Medical Executive Committee (MEC) Meeting Consent Agenda

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

Performance Improvement Plan with changes

- *Trauma Performance Improvement Plan*

**ACTION: Motion made by Director Brown, to approve the Medical Executive Committee Meeting Consent Agenda as presented, seconded by Director McGarry. Roll call vote taken.**

**McGarry – AYE**

**Chamblin – AYE**

**King – AYE**

**Brown – AYE**

**Wong – AYE**

**16. CONSENT CALENDAR**

**16.1. Approval of Minutes of Meetings**

**16.1.1.** 11/19/2020 Special Meeting

**16.1.2.** 11/19/2020 Regular Meeting

**16.1.3.** 12/02/2020 Special Meeting

**16.2. Financial Reports**

**16.2.1.** Financial Report – November 2020

**ACTION:** Motion made by Director Chamblin, to approve the Consent Calendar as presented, seconded by Director King. Roll call vote taken.

**McGarry – AYE**

**Chamblin – AYE**

**King – AYE**

**Brown – AYE**

**Wong – AYE**

**17. ITEMS FOR BOARD DISCUSSION**

**17.1. 2020 Cancer Center Quality Report**

Dr. Melissa Kaime and Kelly Bottomley presented the annual quality report from the District's Gene Upshaw Memorial Tahoe Forest Cancer Center.

**17.2. Legislative Update**

Ted Owens, Executive Director of Governance, provided a legislative update to the Board of Directors.

**17.3. COVID-19 Update**

Harry Weis, President and Chief Executive Officer, and Judy Newland, Chief Operating Officer, provided an update on hospital and clinic operations related to COVID-19.

**18. DISCUSSION OF CONSENT CALENDAR ITEMS PULLED, IF NECESSARY**

None.

**19. BOARD OFFICER ELECTION**

**19.1. Election of 2021 Board Officers**

**ACTION:** Motion made by Director King, for board officers to remain in their current positions for 2021, seconded by Director Brown. Roll call vote taken.

**McGarry – AYE**

**Chamblin – AYE**

**King – AYE**

**Brown – AYE**

**Wong – AYE**

**20. BOARD COMMITTEE REPORTS**

No discussion was held.

**21. BOARD MEMBERS REPORTS/CLOSING REMARKS**

Director King shared that he and Director Wong met with President & Chief Executive Officer to deliver his annual performance evaluation yesterday on behalf of the board.

**22. CLOSED SESSION CONTINUED, IF NECESSARY**

Not applicable.

**23. OPEN SESSION**

Not applicable.

**24. REPORT OF ACTIONS TAKEN IN CLOSED SESSION, IF NECESSARY**

Not applicable.

**25. ADJOURN**

Meeting adjourned at 7:47 p.m.

DRAFT

## SPECIAL MEETING OF THE BOARD OF DIRECTORS

### DRAFT MINUTES

Tuesday, January 19, 2021 at 1:00 p.m.

Pursuant to Section 3 of Executive Order N-29-20, issued by Governor Newsom on March 17, 2020, the Special Meeting of the Tahoe Forest Hospital District Board of Directors for January 19, 2021 will be conducted telephonically through Zoom. Please be advised that pursuant to the Executive Order, and to ensure the health and safety of the public by limiting human contact that could spread the COVID-19 virus, the Eskridge Conference Room will not be open for the meeting. Board Members will be participating telephonically and will not be physically present in the Eskridge Conference Room.

#### 1. CALL TO ORDER

Meeting was called to order at 1:01 p.m.

#### 2. ROLL CALL

Board: Alyce Wong, Board Chair; Mary Brown, Vice Chair; Art King, Secretary; Dale Chamblin, Treasurer; Michael McGarry, Board Member

Staff in attendance: Harry Weis, President & Chief Executive Officer; Crystal Betts, Chief Financial Officer; Martina Rochefort, Clerk of the Board

Other: David Ruderman, Assistant General Counsel; Brian Connor and Kate Jackson, Moss Adams

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

No changes were made to the agenda.

General Counsel noted Director King should recuse himself under the Political Reform Act due to former employment with Moss Adams. Director King recused himself because Moss Adams is a source of income to him based on a small stipend he receives related to his former employment with Moss Adams.

*Director King entered a listen only mode at 1:05 p.m.*

#### 4. ITEMS FOR BOARD ACTION

##### 4.1. Fiscal Year 2020 Audited Financial Statements Report

Kate Jackson and Brian Connor of Moss Adams presented the fiscal year 2020 audited financial statements. No public comment was received.

**ACTION:** Motion made by Director Chamblin, seconded by Director Brown, to accept the fiscal year 2020 audited financial statements as presented. Roll call vote taken.

McGarry – AYE

Chamblin – AYE

Brown – AYE

Wong – AYE

5. ADJOURN

Meeting adjourned at 1:52 p.m.

**TAHOE FOREST HOSPITAL DISTRICT  
DECEMBER 2020 FINANCIAL REPORT  
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**Board of Directors**  
*Of Tahoe Forest Hospital District*  
**DECEMBER 2020 FINANCIAL NARRATIVE**

The following is the financial narrative analyzing financial and statistical trends for the six months ended December 31, 2020.

**Activity Statistics**

- ❑ TFH acute patient days were 504 for the current month compared to budget of 423. This equates to an average daily census of 16.3 compared to budget of 13.7.
- ❑ TFH Outpatient volumes were above budget in the following departments by at least 5%: Home Health visits, Lab Send Out, Mammography, Medical Oncology procedures, Nuclear Medicine, PET CT, Oncology Drugs Sold to Patients, Gastroenterology cases, and OP Occupational Therapy.

**Financial Indicators**

- ❑ Net Patient Revenue as a percentage of Gross Patient Revenue was 38.29% in the current month compared to budget of 50.82% and to last month's 49.21%. Current year's Net Patient Revenue as a percentage of Gross Patient Revenue was 49.14% compared to budget of 50.80% and prior year's 50.13%.
- ❑ EBIDA was \$(1,034,592) (-2.8%) for the current month compared to budget of \$1,935,618 (5.4%), or \$(2,970,211) (-8.1%) below budget.
- ❑ Net Income was \$(1,566,514) for the current month compared to budget of \$1,391,692 or \$(2,958,206) below budget. Net Income year-to-date was \$12,917,365 compared to budget of \$8,155,569 or \$4,761,796 above budget.
- ❑ Cash Collections for the current month were \$18,023,783, which is 91% of targeted Net Patient Revenue.
- ❑ EPIC Gross Accounts Receivables were \$87,886,999 at the end of December compared to \$86,015,554 at the end of November.

**Balance Sheet**

- ❑ Working Capital is at 122.7 days (policy is 30 days). Days Cash on Hand (S&P calculation) is 258.0 days. Working Capital cash increased a net \$1,373,000. Accounts Payable decreased \$777,000 and Accrued Payroll & Related Costs increased \$1,372,000. Cash collections were 9% below budget.
- ❑ Net Patient Accounts Receivable decreased approximately \$3,096,000 and Cash collections were 91% of target. EPIC Days in A/R were 74.0 compared to 71.5 at the close of November, a 2.50 days increase. The decrease in Net Patient Accounts Receivable was a result of truing up the net receivables after performing an analysis of prior fiscal years cash collections brought in during the current fiscal year.
- ❑ Estimated Settlements, Medi-Cal and Medicare increased \$533,000 after recording the monthly estimated receivables from the Medi-Cal Rate Range, Hospital Quality Assurance Fee, and Medi-Cal PRIME programs.
- ❑ Investment in TSC, LLC decreased \$133,000 after booking the estimated losses in Truckee Surgery Center for December.
- ❑ An adjustment was made to the Asset and offsetting Liability to reflect the fair value of the Piper Jaffray swap transaction at the close of December.
- ❑ Accounts Payable decreased \$777,000 due to the timing of the final check run in the month.
- ❑ Accrued Payroll & Related Costs increased a net \$1,372,000 due to additional accrued payroll days in December.

**Operating Revenue**

- ❑ Current month’s Total Gross Revenue was \$37,595,358 compared to budget of \$36,088,846 or \$1,506,512 above budget.
- ❑ Current month’s Gross Inpatient Revenue was \$8,077,542, compared to budget of \$8,020,408 or \$57,134 above budget.
- ❑ Current month’s Gross Outpatient Revenue was \$29,517,816 compared to budget of \$28,068,438 or \$1,449,378 above budget.
- ❑ Current month’s Gross Revenue Mix was 35.5% Medicare, 17.1% Medi-Cal, .0% County, 2.3% Other, and 45.1% Insurance compared to budget of 39.8% Medicare, 13.4% Medi-Cal, .0% County, 2.9% Other, and 43.9% Insurance. Last month’s mix was 38.9% Medicare, 17.3% Medi-Cal, .0% County, 3.5% Other, and 40.3% Insurance.
- ❑ Current month’s Deductions from Revenue were \$23,203,396 compared to budget of \$17,750,206 or \$5,453,190 above budget. Variance is attributed to the following reasons: 1) Payor mix varied from budget with a 4.24% decrease in Medicare, a 3.75% increase to Medi-Cal, .01% decrease in County , a .57% decrease in Other, and Commercial was above budget 1.08% 2) Revenues exceeded budget by 4.2%, and 3) an adjustment was made to Net Accounts Receivable based on a cash collection analysis performed on prior fiscal years monies collected in the current fiscal year.

DESCRIPTION	December 2020 Actual	December 2020 Budget	Variance	BRIEF COMMENTS
Salaries & Wages	6,829,911	7,230,915	401,004	Greater use of PL/LS and budgeted positions not being filled created a positive variance in Salaries and Wages.
Employee Benefits	1,980,161	1,969,632	(10,529)	
Benefits – Workers Compensation	126,891	82,503	(44,388)	
Benefits – Medical Insurance	912,971	1,240,032	327,061	
Medical Professional Fees	1,199,045	1,233,145	34,100	TFH and IVCH ER Physician fees came in below budget, creating a positive variance in Medical Professional Fees.
Other Professional Fees	151,686	191,983	40,297	Positive variances were seen in Administration, Financial Administration, Marketing, and Human Resources.
Supplies	2,756,047	2,747,023	(9,024)	Oncology Drugs Sold to Patients revenues exceeded budget by 11.43% creating a negative variance in Pharmaceuticals. This was offset, in part, by a positive variance in Patient & Other Medical Supplies.
Purchased Services	1,705,151	1,953,356	248,205	Laboratory, Diagnostic Imaging-All, Information Technology, Medical Records, Snow Removal, Plant Maintenance, and Wellness Neighborhood purchased services came in below budget.
Other Expenses	799,357	987,985	188,628	Controllable expenses are being closely monitored by Senior Leadership, creating positive variances in a majority of the Other Expenses categories.
Total Expenses	16,461,221	17,636,574	1,175,353	



TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF NET POSITION  
DECEMBER 2020

	Dec-20	Nov-20	Dec-19	
<b>ASSETS</b>				
<b>CURRENT ASSETS</b>				
* CASH	\$ 67,401,974	\$ 66,028,479	\$ 22,834,475	1
PATIENT ACCOUNTS RECEIVABLE - NET	27,941,225	31,037,656	25,711,535	2
OTHER RECEIVABLES	10,979,644	10,222,120	9,979,464	
GO BOND RECEIVABLES	2,458,135	2,040,783	2,431,544	
ASSETS LIMITED OR RESTRICTED	8,038,530	8,152,991	7,870,372	
INVENTORIES	3,827,658	3,823,743	3,477,439	
PREPAID EXPENSES & DEPOSITS	2,718,879	2,652,040	2,544,015	
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	13,121,288	12,588,753	12,721,164	3
<b>TOTAL CURRENT ASSETS</b>	<u>136,487,333</u>	<u>136,546,566</u>	<u>87,570,008</u>	
<b>NON CURRENT ASSETS</b>				
ASSETS LIMITED OR RESTRICTED:				
* CASH RESERVE FUND	74,384,021	74,384,021	64,390,780	1
MUNICIPAL LEASE 2018	1,736,531	1,735,925	2,901,562	
TOTAL BOND TRUSTEE 2017	20,531	20,531	20,459	
TOTAL BOND TRUSTEE 2015	827,041	689,939	824,799	
TOTAL BOND TRUSTEE GO BOND	5,764	5,764	-	
GO BOND TAX REVENUE FUND	945,655	945,655	696,400	
DIAGNOSTIC IMAGING FUND	3,343	3,343	3,307	
DONOR RESTRICTED FUND	1,137,882	1,137,882	1,133,611	
WORKERS COMPENSATION FUND	(1,275)	35,687	29,130	
TOTAL	<u>79,059,493</u>	<u>78,958,748</u>	<u>70,000,049</u>	
LESS CURRENT PORTION	<u>(8,038,530)</u>	<u>(8,152,991)</u>	<u>(7,870,372)</u>	
TOTAL ASSETS LIMITED OR RESTRICTED - NET	<u>71,020,963</u>	<u>70,805,757</u>	<u>62,129,677</u>	
NONCURRENT ASSETS AND INVESTMENTS:				
INVESTMENT IN TSC, LLC	(1,940,357)	(1,807,024)	(184,713)	4
PROPERTY HELD FOR FUTURE EXPANSION	909,072	909,072	877,798	
PROPERTY & EQUIPMENT NET	176,449,767	177,267,938	177,868,828	
GO BOND CIP, PROPERTY & EQUIPMENT NET	<u>1,828,443</u>	<u>1,825,680</u>	<u>1,792,440</u>	
<b>TOTAL ASSETS</b>	<u>384,755,221</u>	<u>385,547,988</u>	<u>330,054,038</u>	
DEFERRED OUTFLOW OF RESOURCES:				
DEFERRED LOSS ON DEFEASANCE	368,491	371,723	407,279	
ACCUMULATED DECREASE IN FAIR VALUE OF HEDGING DERIVATIVE	1,658,300	1,722,206	1,343,392	5
DEFERRED OUTFLOW OF RESOURCES ON REFUNDING	5,271,946	5,295,651	5,556,403	
GO BOND DEFERRED FINANCING COSTS	514,354	516,675	433,265	
DEFERRED FINANCING COSTS	<u>156,042</u>	<u>157,082</u>	<u>168,525</u>	
<b>TOTAL DEFERRED OUTFLOW OF RESOURCES</b>	<u>\$ 7,969,133</u>	<u>\$ 8,063,338</u>	<u>\$ 7,908,864</u>	
<b>LIABILITIES</b>				
<b>CURRENT LIABILITIES</b>				
ACCOUNTS PAYABLE	\$ 6,630,560	\$ 7,407,505	\$ 7,847,988	6
ACCRUED PAYROLL & RELATED COSTS	21,051,683	19,680,084	12,929,114	7
INTEREST PAYABLE	519,335	442,536	518,376	
INTEREST PAYABLE GO BOND	1,415,096	1,133,210	1,489,090	
ESTIMATED SETTLEMENTS, M-CAL & M-CARE	22,425,422	22,425,422	1,698,103	
HEALTH INSURANCE PLAN	2,275,881	2,275,881	2,042,670	
WORKERS COMPENSATION PLAN	2,173,244	2,173,244	2,396,860	
COMPREHENSIVE LIABILITY INSURANCE PLAN	1,362,793	1,362,793	1,172,232	
CURRENT MATURITIES OF GO BOND DEBT	1,715,000	1,715,000	1,330,000	
CURRENT MATURITIES OF OTHER LONG TERM DEBT	3,828,809	3,828,809	2,585,948	
<b>TOTAL CURRENT LIABILITIES</b>	<u>63,397,824</u>	<u>62,444,485</u>	<u>34,010,380</u>	
<b>NONCURRENT LIABILITIES</b>				
OTHER LONG TERM DEBT NET OF CURRENT MATURITIES	28,919,702	29,111,637	33,939,824	
GO BOND DEBT NET OF CURRENT MATURITIES	97,632,945	97,650,901	99,419,564	
DERIVATIVE INSTRUMENT LIABILITY	<u>1,658,300</u>	<u>1,722,206</u>	<u>1,343,392</u>	5
<b>TOTAL LIABILITIES</b>	<u>191,608,771</u>	<u>190,929,229</u>	<u>168,713,160</u>	
<b>NET ASSETS</b>				
NET INVESTMENT IN CAPITAL ASSETS	199,977,700	201,544,214	168,116,131	
RESTRICTED	<u>1,137,882</u>	<u>1,137,882</u>	<u>1,133,611</u>	
<b>TOTAL NET POSITION</b>	<u>\$ 201,115,582</u>	<u>\$ 202,682,096</u>	<u>\$ 169,249,743</u>	

\* Amounts included for Days Cash on Hand calculation











TAHOE FOREST HOSPITAL DISTRICT  
NOTES TO STATEMENT OF NET POSITION  
DECEMBER 2020

1. Working Capital is at 122.7 days (policy is 30 days). Days Cash on Hand (S&P calculation) is 258.0 days. Working Capital cash increased a net \$1,373,000. Accounts Payable decreased \$777,000 (See Note 6) and Accrued Payroll & Related Costs increased \$1,372,000 (See Note 7). Cash collections were below budget by 9%.
2. Net Patient Accounts Receivable decreased approximately \$3,096,000. Cash collections were 91% of target. EPIC Days in A/R were 74.0 compared to 71.5 at the close of November, a 2.50 days increase. The decrease in Net Patient Accounts Receivable was a result of truing up the net receivables at the close of December based on an analysis of prior fiscal years cash collections brought in during the current fiscal year.
3. Estimated Settlements, Medi-Cal and Medicare increased \$533,000 after recording the monthly estimated receivables due from the Medi-Cal Rate Range, Hospital Quality Assurance Fee, and Medi-Cal PRIME programs.
4. Investment in TSC, LLC decreased \$133,000 after booking the estimated losses in Truckee Surgery Center, LLC for December.
5. 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 Piper Jaffray swap transaction at the close of December.
6. Accounts Payable decreased \$777,000 due to the timing of the final check run in December
7. Accrued Payroll & Related Costs increased \$1,372,000 due to additional accrued payroll days in December.

**Tahoe Forest Hospital District  
Cash Investment  
December 2020**

<b>WORKING CAPITAL</b>			
US Bank	\$ 65,838,304	0.01%	
US Bank/Kings Beach Thrift Store	334,303		
US Bank/Truckee Thrift Store	214,108		
US Bank/Payroll Clearing	-		
Umpqua Bank	<u>1,015,259</u>	0.05%	
<b>Total</b>			<b>\$ 67,401,974</b>
 <b>BOARD DESIGNATED FUNDS</b>			
US Bank Savings	\$ -	0.01%	
Capital Equipment Fund	<u>-</u>		
<b>Total</b>			<b>\$ -</b>
Building Fund	\$ -		
Cash Reserve Fund	<u>74,384,021</u>	0.54%	
Local Agency Investment Fund			<b>\$ 74,384,021</b>
Municipal Lease 2018			<b>\$ 1,736,531</b>
Bonds Cash 2017			<b>\$ 20,531</b>
Bonds Cash 2015			<b>\$ 827,041</b>
GO Bonds Cash 2008			<b>\$ 951,419</b>
DX Imaging Education	\$ 3,343		
Workers Comp Fund - B of A	(1,275)		
Insurance			
Health Insurance LAIF	-		
Comprehensive Liability Insurance LAIF	<u>-</u>		
<b>Total</b>			<b>\$ 2,069</b>
<b>TOTAL FUNDS</b>			<b>\$ 145,323,585</b>
 <b>RESTRICTED FUNDS</b>			
Gift Fund			
US Bank Money Market	\$ 8,361	0.01%	
Foundation Restricted Donations	27,309		
Local Agency Investment Fund	<u>1,102,212</u>	0.54%	
<b>TOTAL RESTRICTED FUNDS</b>			<b>\$ 1,137,882</b>
 <b>TOTAL ALL FUNDS</b>			 <b><u><u>\$ 146,461,467</u></u></b>

**TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF NET POSITION  
KEY FINANCIAL INDICATORS  
DECEMBER 2020**

	<b>Current Status</b>	<b>Desired Position</b>	<b>Target</b>	<b><u>Bond Covenants</u></b>	<b><u>FY 2021</u> Jul 20 to Dec 20</b>	<b><u>FY 2020</u> Jul 19 to June 20</b>	<b><u>FY 2019</u> Jul 18 to June 19</b>	<b><u>FY 2018</u> Jul 17 to June 18</b>	<b><u>FY 2017</u> Jul 16 to June 17</b>	<b><u>FY 2016</u> Jul 15 to June 16</b>	<b><u>FY 2015</u> Jul 14 to June 15</b>
<b>Return On Equity:</b> <u>Increase (Decrease) in Net Position</u> Net Position		↑	7.0%		6.4%	17.1%	13.1%	5.1%	14.4%	10.9%	2.19%
<b>EPIC Days in Accounts Receivable (excludes SNF)</b> <u>Gross Accounts Receivable</u> 90 Days		↓	FYE 63 Days		72	89	69	68	55	57	60
<u>Gross Accounts Receivable</u> 365 Days					82	73	71	73	55	55	62
<b>Days Cash on Hand Excludes Restricted:</b> <u>Cash + Short-Term Investments</u> (Total Expenses - Depreciation Expense)/ by 365	 	↑	Budget FYE 206 Days  Budget 2nd Qtr 188 Days  Projected 2nd Qtr 237 Days	60 Days  A- 214 Days  BBB- 129 Days	258	246	179	176	191	201	156
<b>EPIC Accounts Receivable over 120 days (excludes payment plan, legal and charitable balances)</b>		↓	13%		33%	31%	35%	22%	17%	19%	18%
<b>EPIC Accounts Receivable over 120 days (includes payment plan, legal and charitable balances)</b>		↓	18%		34%	40%	42%	25%	18%	24%	23%
<b>Cash Receipts Per Day (based on 60 day lag on Patient Net Revenue)</b>	 	↑	FYE Budget \$567,125  End 2nd Qtr Budget \$563,298  End 2nd Qtr Actual \$588,521		\$588,521	\$523,994	\$473,890	\$333,963	\$348,962	\$313,153	\$290,776
<b>Debt Service Coverage:</b> Excess Revenue over Exp + <u>Interest Exp + Depreciation</u> Debt Principal Payments + Interest Expense		↑	Without GO Bond 5.52 With GO Bond 3.15	1.95	6.52  3.63	9.50  5.06	20.45  4.12	9.27  2.07	6.64  3.54	6.19  2.77	3.28  1.59

TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
DECEMBER 2020

CURRENT MONTH					YEAR TO DATE					PRIOR YTD DEC 2019
ACTUAL	BUDGET	VAR\$	VAR%		ACTUAL	BUDGET	VAR\$	VAR%		
<b>OPERATING REVENUE</b>										
\$ 37,595,358	\$ 36,088,846	\$ 1,506,512	4.2%	Total Gross Revenue	\$ 223,056,277	\$ 212,682,374	\$ 10,373,903	4.9%	1	\$ 204,811,991
<b>Gross Revenues - Inpatient</b>										
\$ 3,876,425	\$ 3,056,640	\$ 819,785	26.8%	Daily Hospital Service	\$ 20,537,855	\$ 17,735,648	\$ 2,802,207	15.8%		\$ 18,114,798
4,201,117	4,963,768	(762,651)	-15.4%	Ancillary Service - Inpatient	25,686,864	27,577,427	(1,890,563)	-6.9%		30,191,316
8,077,542	8,020,408	57,134	0.7%	Total Gross Revenue - Inpatient	46,224,719	45,313,075	911,644	2.0%	1	48,306,114
<b>Gross Revenue - Outpatient</b>										
29,517,816	28,068,438	1,449,378	5.2%	Total Gross Revenue - Outpatient	176,831,559	167,369,299	9,462,260	5.7%		156,505,877
29,517,816	28,068,438	1,449,378	5.2%	Total Gross Revenue - Outpatient	176,831,559	167,369,299	9,462,260	5.7%	1	156,505,877
<b>Deductions from Revenue:</b>										
19,935,356	15,782,553	(4,152,803)	-26.3%	Contractual Allowances	101,530,465	93,073,192	(8,457,273)	-9.1%	2	91,640,205
-	-	-	0.0%	Managed Care Reserve	1,000,000	-	(1,000,000)	0.0%	2	-
1,193,551	1,109,340	(84,211)	-7.6%	Charity Care	7,648,292	6,532,144	(1,116,148)	-17.1%	2	7,633,817
-	-	-	0.0%	Charity Care - Catastrophic Events	-	-	-	0.0%	2	-
2,074,490	858,313	(1,216,177)	-141.7%	Bad Debt	3,272,787	5,040,624	1,767,837	35.1%	2	3,535,782
-	-	-	0.0%	Prior Period Settlements	-	-	-	0.0%	2	(669,736)
23,203,396	17,750,206	(5,453,190)	-30.7%	Total Deductions from Revenue	113,451,544	104,645,960	(8,805,584)	-8.4%		102,140,068
66,710	155,496	88,787	57.1%	Property Tax Revenue- Wellness Neighborhood	522,010	754,522	232,513	30.8%		581,956
967,958	1,078,056	(110,098)	-10.2%	Other Operating Revenue	6,129,204	6,168,110	(38,906)	-0.6%	3	6,479,507
15,426,629	19,572,192	(4,145,563)	-21.2%	<b>TOTAL OPERATING REVENUE</b>	116,255,947	114,959,046	1,296,901	1.1%		109,733,386
<b>OPERATING EXPENSES</b>										
6,829,911	7,230,915	401,004	5.5%	Salaries and Wages	40,371,624	42,249,389	1,877,765	4.4%	4	34,499,773
1,980,161	1,969,632	(10,529)	-0.5%	Benefits	13,280,432	12,608,665	(671,767)	-5.3%	4	11,678,699
126,891	82,503	(44,388)	-53.8%	Benefits Workers Compensation	532,228	495,020	(37,208)	-7.5%	4	461,864
912,971	1,240,032	327,061	26.4%	Benefits Medical Insurance	6,649,302	7,440,194	790,892	10.6%	4	6,118,188
1,199,045	1,233,145	34,100	2.8%	Medical Professional Fees	6,806,946	7,095,457	288,511	4.1%	5	10,372,875
151,686	191,983	40,297	21.0%	Other Professional Fees	1,075,109	1,203,955	128,846	10.7%	5	1,477,269
2,756,047	2,747,023	(9,024)	-0.3%	Supplies	16,225,488	16,036,426	(189,062)	-1.2%	6	14,436,978
1,705,151	1,953,356	248,205	12.7%	Purchased Services	10,744,001	11,173,998	429,997	3.8%	7	9,980,386
799,357	987,985	188,628	19.1%	Other	4,746,629	5,416,407	669,778	12.4%	8	4,093,027
16,461,221	17,636,574	1,175,353	6.7%	<b>TOTAL OPERATING EXPENSE</b>	100,431,758	103,719,511	3,287,753	3.2%		93,119,059
<b>(1,034,592)</b>	<b>1,935,618</b>	<b>(2,970,211)</b>	<b>-153.5%</b>	<b>NET OPERATING REVENUE (EXPENSE) EBIDA</b>	<b>15,824,190</b>	<b>11,239,535</b>	<b>4,584,654</b>	<b>40.8%</b>		<b>16,614,327</b>
<b>NON-OPERATING REVENUE/(EXPENSE)</b>										
655,361	566,575	88,786	15.7%	District and County Taxes	3,810,415	3,577,901	232,514	6.5%	9	3,075,544
417,352	417,352	(0)	0.0%	District and County Taxes - GO Bond	2,504,110	2,504,110	(0)	0.0%		2,477,517
57,610	69,876	(12,266)	-17.6%	Interest Income	426,442	431,551	(5,109)	-1.2%	10	997,984
-	-	-	0.0%	Interest Income-GO Bond	-	-	-	0.0%		-
13,706	87,710	(74,004)	-84.4%	Donations	323,616	526,259	(202,643)	-38.5%	11	218,357
(133,333)	(133,333)	-	0.0%	Gain/(Loss) on Joint Investment	(799,998)	(799,998)	-	0.0%	12	(636,498)
-	-	-	0.0%	Gain/(Loss) on Disposal of Property	-	-	-	0.0%	12	-
-	-	-	0.0%	Gain/ (Loss) on Sale of Equipment	-	-	-	0.0%	13	7,200
5,398	-	5,398	100.0%	COVID-19 Emergency Funding	178,483	-	178,483	100.0%	14	-
(1,153,036)	(1,155,923)	2,887	0.2%	Depreciation	(6,926,852)	(6,935,538)	8,686	0.1%	15	(6,926,981)
(105,024)	(112,880)	7,856	7.0%	Interest Expense	(672,634)	(684,849)	12,215	1.8%	16	(707,046)
(289,956)	(283,303)	(6,653)	-2.3%	Interest Expense-GO Bond	(1,750,406)	(1,703,403)	(47,003)	-2.8%		(1,867,772)
(531,922)	(543,926)	12,004	2.2%	<b>TOTAL NON-OPERATING REVENUE/(EXPENSE)</b>	<b>(2,906,825)</b>	<b>(3,083,967)</b>	<b>177,142</b>	<b>5.7%</b>		<b>(3,361,695)</b>
<b>\$ (1,566,514)</b>	<b>\$ 1,391,692</b>	<b>\$ (2,958,206)</b>	<b>-212.6%</b>	<b>INCREASE (DECREASE) IN NET POSITION</b>	<b>\$ 12,917,365</b>	<b>\$ 8,155,569</b>	<b>\$ 4,761,796</b>	<b>58.4%</b>		<b>\$ 13,252,632</b>
<b>NET POSITION - BEGINNING OF YEAR</b>					<b>188,198,218</b>					
<b>NET POSITION - AS OF DECEMBER 31, 2020</b>					<b>\$ 201,115,582</b>					
<b>-2.8%</b>	<b>5.4%</b>	<b>-8.1%</b>		<b>RETURN ON GROSS REVENUE EBIDA</b>	<b>7.1%</b>	<b>5.3%</b>	<b>1.8%</b>		<b>8.1%</b>	







**TAHOE FOREST HOSPITAL DISTRICT**  
**NOTES TO STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION**  
**DECEMBER 2020**

		<b>Variance from Budget</b>	
		<b>Fav / &lt;Unfav&gt;</b>	
		<b>DEC 2020</b>	<b>YTD 2021</b>
<b>1) Gross Revenues</b>			
Acute Patient Days were above budget 19.15% or 81 days. Swing Bed days were below budget 87.23% or 41 days. Inpatient Ancillary revenues were below budget due to the lower acuity levels in our patients.	Gross Revenue -- Inpatient	\$ 57,134	\$ 911,644
	Gross Revenue -- Outpatient	1,449,378	9,462,260
	Gross Revenue -- Total	\$ 1,506,512	\$ 10,373,903
Outpatient volumes were above budget in the following departments: Home Health visits, Hospice visits, Lab Send Out tests, Mammography, Medical Oncology procedures, Nuclear Medicine, Cat Scans, PET CT, Oncology Drugs Sold to Patients, Gastroenterology cases, OP Occupational Therapy.			
<b>2) Total Deductions from Revenue</b>			
The payor mix for December shows a 4.24% decrease to Medicare, a 3.75% increase to Medi-Cal, .57% decrease to Other, .01% decrease to County, and a 1.08% increase to Commercial when compared to budget. We saw a negative variance in Contractual Allowances due to revenues exceeding budget by 4.2%, a shift to Medi-Cal from Medicare, and an adjustment was made to Net Patient Accounts Receivable based on an analysis that was performed on prior fiscal years cash collections brought in during the current fiscal year.	Contractual Allowances	\$ (4,152,803)	\$ (8,457,273)
	Managed Care	-	(1,000,000)
	Charity Care	(84,211)	(1,116,148)
	Charity Care - Catastrophic	-	-
	Bad Debt	(1,216,177)	1,767,837
	Prior Period Settlements	-	-
	Total	\$ (5,453,190)	\$ (8,805,584)
Negative variance in Bad Debt was also made based on the cash collection analysis performed for the first six months of FY2021.			
<b>3) Other Operating Revenue</b>			
Retail Pharmacy revenues were below budget 9.26%.	Retail Pharmacy	\$ (28,713)	\$ (5,929)
	Hospice Thrift Stores	6,250	54,866
	The Center (non-therapy)	(33,192)	(62,950)
Hospice Thrift Store revenues exceeded budget by 8.47%.	IVCH ER Physician Guarantee	(61,795)	(73,633)
	Children's Center	(1,637)	20,738
Occupational Health testing and delaying the re-opening of retail operations at The Center for Health created a negative variance in The Center (non-therapy).	Miscellaneous	(7,926)	53,837
	Oncology Drug Replacement	-	-
	Grants	16,916	(25,834)
IVCH ER Physician Guarantee is tied to collections which fell short of budget in December.	Total	\$ (110,098)	\$ (38,906)
<b>4) Salaries and Wages</b>	Total	\$ 401,004	\$ 1,877,765
Greater use of Paid Leave and Sick Leave helped create a positive variance in Salaries and Wages. Positive variance is also attributed to budgeted position not being filled.			
<b>Employee Benefits</b>			
Negative variance in PL/SL related to an increase in leaves and mandatory quarantines due to COVID-19 or possible COVID-19 exposures.	PL/SL	\$ (176,680)	\$ (501,840)
	Nonproductive	189,285	(98,705)
	Pension/Deferred Comp	-	(165,691)
	Standby	(6,581)	19,355
	Other	(16,553)	75,114
	Total	\$ (10,529)	\$ (671,767)
<b>Employee Benefits - Workers Compensation</b>	Total	\$ (44,388)	\$ (37,208)
<b>Employee Benefits - Medical Insurance</b>	Total	\$ 327,061	\$ 790,892
<b>5) Professional Fees</b>			
Therapy Services received an incentive bonus for exceeding its Press Ganey Patient Satisfaction survey, creating negative variances in TFH/IVCH Therapy Services and The Center (includes OP Therapy).	Information Technology	\$ (8,653)	\$ (77,433)
	TFH/IVCH Therapy Services	(50,241)	(66,879)
	The Center (includes OP Therapy)	(93,198)	(31,569)
	Medical Staff Services	(15,000)	(14,874)
Legal services provided to Medical Staff created a negative variance in this category.	Truckee Surgery Center	-	-
	Patient Accounting/Admitting	-	-
	Respiratory Therapy	-	-
TFH Emergency Department visits fell short of budget by 22.31%, creating a positive variance in TFH Locums.	Corporate Compliance	-	-
	Sleep Clinic	10,597	2,594
	Managed Care	1,586	6,565
IVCH Emergency Department visits fell short of budget by 33.59%, creating a positive variance in IVCH ER Physicians.	Multi-Specialty Clinics Administration	3,449	9,912
	Marketing	4,000	12,400
	Home Health/Hospice	(5,271)	12,595
Therapy Professional Fees and budgeted Locums Professional Fees came in below budget, creating a positive variance in Oncology.	TFH Locums	45,628	13,373
	Human Resources	2,357	17,822
	Financial Administration	4,163	28,635
	IVCH ER Physicians	30,135	31,652
	Administration	20,078	84,068
	Oncology	48,342	104,257
	Miscellaneous	34,399	126,649
	Multi-Specialty Clinics	42,026	157,589
	Total	\$ 74,397	\$ 417,357

**TAHOE FOREST HOSPITAL DISTRICT**  
**NOTES TO STATEMENT OF REVENUE, EXPENSES, AND CHANGES IN NET POSITION**  
**DECEMBER 2020**

		<u>Variance from Budget</u>	
		<u>Fav / &lt;Unfav&gt;</u>	
		<u>DEC 2020</u>	<u>YTD 2021</u>
<b>6) <u>Supplies</u></b>			
Oncology Drugs Sold to Patients revenues exceeded budget by 11.43%, creating a negative variance in Pharmacy Supplies.	Pharmacy Supplies	\$ (42,653)	\$ (578,240)
	Office Supplies	6,018	30,020
	Minor Equipment	(31,284)	55,664
	Food	(911)	55,946
Minor Equipment purchases for Respiratory Therapy, Information Technology, Emergency Preparedness, and Surgery created a negative variance in this category.	Other Non-Medical Supplies	(2,997)	105,635
	Patient & Other Medical Supplies	62,803	141,913
	Total	<u>\$ (9,024)</u>	<u>\$ (189,062)</u>
Medical Supplies Sold to Patients revenues fell short of budget, creating a positive variance in Patient & Other Medical Supplies.			
<b>7) <u>Purchased Services</u></b>			
Outsourced billing and collection services created a negative variance in Patient Accounting.	Patient Accounting	\$ (109,560)	\$ (588,218)
	Laboratory	12,588	(12,157)
	Home Health/Hospice	11,006	(1,347)
	Community Development	727	14,756
Radiology reads came in below budget, creating a positive variance in Diagnostic Imaging - All.	Pharmacy IP	4,672	18,027
	Information Technology	11,771	26,513
	Diagnostic Imaging Services - All	20,651	34,213
Repairs performed at Truckee Surgery Center created a negative variance in Department Repairs.	Human Resources	6,085	40,195
	The Center	11,028	72,005
	Department Repairs	(21,437)	87,585
Snow Removal, Plant Maintenance, and Wellness Neighborhood purchased services were below budget, creating a positive variance in Miscellaneous.	Multi-Specialty Clinics	23,169	136,915
	Medical Records	113,715	268,864
	Miscellaneous	163,791	332,645
	Total	<u>\$ 248,205</u>	<u>\$ 429,997</u>
<b>8) <u>Other Expenses</u></b>			
JPA Housing Project expenses were below budget, creating a positive variance in Miscellaneous.	Miscellaneous	\$ 24,020	\$ (60,864)
	Human Resources Recruitment	1,652	(3,332)
	Multi-Specialty Clinics Equip Rent	(2,261)	(1,903)
	Multi-Specialty Clinics Bldg Rent	(968)	(626)
Electricity expenses were below budget, creating a positive variance in Utilities.	Insurance	3,061	17,544
	Utilities	18,306	30,783
Budgeted Building Rent for anticipated increases in office space needs did not transpire in December creating a positive variance in Other Building Rent.	Equipment Rent	(4,964)	35,120
	Other Building Rent	31,295	37,465
	Dues and Subscriptions	11,504	44,917
	Physician Services	47,594	87,594
	Marketing	11,604	118,726
	Outside Training & Travel	47,785	364,354
	Total	<u>\$ 188,628</u>	<u>\$ 669,778</u>
<b>9) <u>District and County Taxes</u></b>			
	Total	<u>\$ 88,786</u>	<u>\$ 232,514</u>
<b>10) <u>Interest Income</u></b>			
	Total	<u>\$ (12,266)</u>	<u>\$ (5,109)</u>
<b>11) <u>Donations</u></b>			
	IVCH	\$ (37,250)	\$ (144,537)
	Operational	(36,754)	(58,106)
	Total	<u>\$ (74,004)</u>	<u>\$ (202,643)</u>
<b>12) <u>Gain/(Loss) on Joint Investment</u></b>			
	Total	<u>\$ -</u>	<u>\$ -</u>
<b>13) <u>Gain/(Loss) on Sale or Disposal of Assets</u></b>			
	Total	<u>\$ -</u>	<u>\$ -</u>
<b>14) <u>COVID-19 Emergency Funding</u></b>			
	Total	<u>\$ 5,398</u>	<u>\$ 178,483</u>
<b>15) <u>Depreciation Expense</u></b>			
	Total	<u>\$ 2,887</u>	<u>\$ 8,686</u>
<b>16) <u>Interest Expense</u></b>			
	Total	<u>\$ 7,856</u>	<u>\$ 12,215</u>

**TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION  
KEY FINANCIAL INDICATORS  
DECEMBER 2020**

	<b>Current Status</b>	<b>Desired Position</b>	<b>Target</b>	<b>FY 2021 Jul 20 to Dec 20</b>	<b>FY 2020 Jul 19 to June 20</b>	<b>FY 2019 Jul 18 to June 19</b>	<b>FY 2018 Jul 17 to June 18</b>	<b>FY 2017 Jul 16 to June 17</b>	<b>FY 2016 Jul 15 to June 16</b>	<b>FY 2015 Jul 14 to June 15</b>
<b>Total Margin:</b> <u>Increase (Decrease) In Net Position</u> Total Gross Revenue		↑	FYE 3.1% 2nd Qtr 3.8%	5.8%	8.5%	5.7%	2.6%	7.4%	5.5%	1.0%
<b>Charity Care:</b> <u>Charity Care Expense</u> Gross Patient Revenue		↓	FYE 3.1% 2nd Qtr 3.1%	3.4%	4.0%	3.8%	3.3%	3.1%	3.4%	3.1%
<b>Bad Debt Expense:</b> <u>Bad Debt Expense</u> Gross Patient Revenue		↓	FYE 2.4% 2nd Qtr 2.4%	1.5%	1.4%	.1%	.1%	-.0%	-.2%	1.6%
<b>Incline Village Community Hospital:</b> EBIDA: Earnings before interest, Depreciation, amortization <u>Net Operating Revenue &lt;Expense&gt;</u> Gross Revenue		↑	FYE 6.9% 2nd Qtr 8.7%	13.1%	.1%	11.5%	4.8%	7.9%	11.3%	9.1%
<b>Operating Expense Variance to Budget (Under&lt;Over&gt;)</b>		↑	-0-	\$3,287,753	\$(9,484,742)	\$(13,825,198)	\$1,061,378	\$(9,700,270)	\$(7,548,217)	\$(6,371,653)
<b>EBIDA:</b> Earnings before interest, Depreciation, amortization <u>Net Operating Revenue &lt;Expense&gt;</u> Gross Revenue		↑	FYE 4.2% 2nd Qtr 5.3%	7.1%	6.2%	7.1%	4.5%	7.9%	7.3%	3.5%



INCLINE VILLAGE COMMUNITY HOSPITAL  
STATEMENT OF REVENUE AND EXPENSE  
DECEMBER 2020

CURRENT MONTH				YEAR TO DATE				PRIOR YTD DECEMBER 2019		
ACTUAL	BUDGET	VAR\$	VAR%		ACTUAL	BUDGET	VAR\$	VAR%		
				<b>OPERATING REVENUE</b>						
\$ 2,055,738	\$ 2,379,239	\$ (323,501)	-13.6%	Total Gross Revenue	\$ 13,416,512	\$ 13,278,167	\$ 138,345	1.0%	1	\$ 13,537,035
				Gross Revenues - Inpatient						
\$ (4,048)	\$ 4,311	\$ (8,359)	-193.9%	Daily Hospital Service	\$ 32,152	\$ 42,289	\$ (10,137)	-24.0%		\$ 16,423
(5,128)	19,521	(24,649)	-126.3%	Ancillary Service - Inpatient	19,342	27,187	(7,846)	-28.9%		18,864
(9,176)	23,832	(33,008)	-138.5%	Total Gross Revenue - Inpatient	51,494	69,476	(17,983)	-25.9%	1	35,287
2,064,914	2,355,407	(290,493)	-12.3%	Gross Revenue - Outpatient	13,365,019	13,208,691	156,328	1.2%		13,501,748
2,064,914	2,355,407	(290,493)	-12.3%	Total Gross Revenue - Outpatient	13,365,019	13,208,691	156,328	1.2%	1	13,501,748
				Deductions from Revenue:						
974,021	926,242	(47,779)	-5.2%	Contractual Allowances	5,301,974	5,217,539	(84,435)	-1.6%	2	6,000,077
83,707	95,170	11,463	12.0%	Charity Care	581,886	531,127	(50,759)	-9.6%	2	671,244
-	-	-	0.0%	Charity Care - Catastrophic Events	-	-	-	0.0%	2	-
34,557	95,170	60,613	63.7%	Bad Debt	200,426	531,127	330,701	62.3%	2	532,965
-	-	-	0.0%	Prior Period Settlements	-	-	-	0.0%	2	(130,220)
1,092,285	1,116,582	24,297	2.2%	Total Deductions from Revenue	6,084,286	6,279,793	195,507	3.1%	2	7,074,066
64,242	126,289	(62,047)	-49.1%	Other Operating Revenue	491,348	560,105	(68,757)	-12.3%	3	640,252
1,027,695	1,388,946	(361,251)	-26.0%	<b>TOTAL OPERATING REVENUE</b>	<b>7,823,575</b>	<b>7,558,479</b>	<b>265,096</b>	<b>3.5%</b>		<b>7,103,221</b>
				<b>OPERATING EXPENSES</b>						
377,260	460,962	83,702	18.2%	Salaries and Wages	2,389,858	2,575,062	185,204	7.2%	4	1,969,716
98,084	124,817	26,733	21.4%	Benefits	761,917	754,048	(7,869)	-1.0%	4	783,424
1,525	5,089	3,565	70.0%	Benefits Workers Compensation	9,147	30,535	21,388	70.0%	4	43,541
47,373	71,375	24,002	33.6%	Benefits Medical Insurance	364,814	428,249	63,435	14.8%	4	350,216
253,792	275,083	21,291	7.7%	Medical Professional Fees	1,342,926	1,359,661	16,735	1.2%	5	1,668,550
1,938	2,117	180	8.5%	Other Professional Fees	11,818	12,705	888	7.0%	5	10,544
60,966	60,922	(44)	-0.1%	Supplies	325,315	369,187	43,872	11.9%	6	339,044
56,846	66,297	9,451	14.3%	Purchased Services	387,500	379,668	(7,832)	-2.1%	7	335,582
67,604	80,185	12,581	15.7%	Other	470,464	496,099	25,635	5.2%	8	426,993
965,386	1,146,847	181,461	15.8%	<b>TOTAL OPERATING EXPENSE</b>	<b>6,063,759</b>	<b>6,405,214</b>	<b>341,455</b>	<b>5.3%</b>		<b>5,927,610</b>
<b>62,309</b>	<b>242,099</b>	<b>(179,790)</b>	<b>-74.3%</b>	<b>NET OPERATING REV(EXP) EBIDA</b>	<b>1,759,816</b>	<b>1,153,265</b>	<b>606,551</b>	<b>52.6%</b>		<b>1,175,611</b>
				<b>NON-OPERATING REVENUE/(EXPENSE)</b>						
-	37,250	(37,250)	-100.0%	Donations-IVCH	78,963	223,500	(144,537)	-64.7%	9	9,760
-	-	-	0.0%	Gain/ (Loss) on Sale	-	-	-	0.0%	10	-
-	-	-	100.0%	COVID-19 Emergency Funding	3,064	-	3,064	100.0%	11	-
(67,653)	(67,653)	0	0.0%	Depreciation	(405,917)	(405,917)	(0)	0.0%	11	(394,055)
(67,653)	(30,403)	(37,250)	-122.5%	<b>TOTAL NON-OPERATING REVENUE/(EXP)</b>	<b>(323,890)</b>	<b>(182,417)</b>	<b>(141,473)</b>	<b>-77.6%</b>		<b>(384,295)</b>
<b>\$ (5,344)</b>	<b>\$ 211,696</b>	<b>\$ (217,040)</b>	<b>-102.5%</b>	<b>EXCESS REVENUE(EXPENSE)</b>	<b>\$ 1,435,926</b>	<b>\$ 970,848</b>	<b>\$ 465,078</b>	<b>47.9%</b>		<b>\$ 791,316</b>
<b>3.0%</b>	<b>10.2%</b>	<b>-7.1%</b>		<b>RETURN ON GROSS REVENUE EBIDA</b>	<b>13.1%</b>	<b>8.7%</b>	<b>4.4%</b>			<b>8.7%</b>

**INCLINE VILLAGE COMMUNITY HOSPITAL  
NOTES TO STATEMENT OF REVENUE AND EXPENSE  
DECEMBER 2020**

		<u>Variance from Budget</u>	
		<u>Fav&lt;Unfav&gt;</u>	
		<u>DEC 2020</u>	<u>YTD 2021</u>
<b>1) <u>Gross Revenues</u></b>			
Acute Patient Days were below budget by 1 at 0 and Observation Days were below budget by 1 at 0.	Gross Revenue -- Inpatient	\$ (33,008)	\$ (17,983)
	Gross Revenue -- Outpatient	(290,493)	156,328
		<u>\$ (323,501)</u>	<u>\$ 138,345</u>
Outpatient volumes were below budget in Emergency Department visits, Surgical cases, EKGs, Diagnostic Imaging, Drugs Sold to Patients, Respiratory Therapy, Speech Therapy, and Sleep Clinic procedures.			
<b>2) <u>Total Deductions from Revenue</u></b>			
We saw a shift in our payor mix with a 3.60% decrease in Medicare, a 1.34% decrease in Medicaid, a 4.20% increase in Commercial insurance, a .73% increase in Other, and County was at budget. Days in A/R over 120 days shifted 9% in December leading to the negative variance in Contractual Allowances.	Contractual Allowances	\$ (47,779)	\$ (84,435)
	Charity Care	11,463	(50,759)
	Charity Care-Catastrophic Event	-	-
	Bad Debt	60,613	330,701
	Prior Period Settlement	-	-
	Total	<u>\$ 24,297</u>	<u>\$ 195,507</u>
<b>3) <u>Other Operating Revenue</u></b>			
IVCH ER Physician Guarantee is tied to collections which fell short of budget in December.	IVCH ER Physician Guarantee	\$ (61,795)	\$ (73,633)
	Miscellaneous	(252)	4,876
	Total	<u>\$ (62,047)</u>	<u>\$ (68,757)</u>
<b>4) <u>Salaries and Wages</u></b>			
	Total	<u>\$ 83,702</u>	<u>\$ 185,204</u>
<b><u>Employee Benefits</u></b>			
	PL/SL	\$ (8,956)	\$ (35,838)
	Pension/Deferred Comp	-	(10,118)
	Standby	(12,015)	(24,383)
	Other	2,709	2,318
	Nonproductive	44,995	60,151
	Total	<u>\$ 26,733</u>	<u>\$ (7,869)</u>
<b><u>Employee Benefits - Workers Compensation</u></b>			
	Total	<u>\$ 3,565</u>	<u>\$ 21,388</u>
<b><u>Employee Benefits - Medical Insurance</u></b>			
	Total	<u>\$ 24,002</u>	<u>\$ 63,435</u>
<b>5) <u>Professional Fees</u></b>			
Therapy Services received an Incentive bonus for exceeding its Press Ganey Patient Satisfaction survey, creating a negative variance in Therapy Services.	Therapy Services	\$ (19,888)	\$ (21,243)
	Administration	-	-
	Miscellaneous	40	170
	Foundation	180	888
	Sleep Clinic	10,597	2,594
	Multi-Specialty Clinics	417	3,563
Sleep Clinic professional fees are tied to collections which fell short of budget in December, creating a positive variance in this category.	IVCH ER Physicians	30,135	31,652
	Total	<u>\$ 21,481</u>	<u>\$ 17,623</u>
Emergency Department visits fell short of budget by 33.59%, creating a positive variance in IVCH ER Physicians.			
<b>6) <u>Supplies</u></b>			
Transfer of pharmaceutical supplies to IVCH from TFH created a negative variance in Pharmacy Supplies.	Pharmacy Supplies	\$ (15,441)	\$ (10,412)
	Minor Equipment	585	(1,306)
	Office Supplies	205	222
	Food	862	3,806
	Non-Medical Supplies	462	6,624
	Patient & Other Medical Supplies	13,283	44,938
	Total	<u>\$ (44)</u>	<u>\$ 43,872</u>

**INCLINE VILLAGE COMMUNITY HOSPITAL  
NOTES TO STATEMENT OF REVENUE AND EXPENSE  
DECEMBER 2020**

		<u>Variance from Budget</u>	
		<u>Fav&lt;Unfav&gt;</u>	
		<u>DEC 2020</u>	<u>YTD 2021</u>
<b>7) <u>Purchased Services</u></b>			
	Laboratory	\$ 1,360	\$ (43,542)
	Laboratory maintenance agreements created a negative variance in Department Repairs.	-	(982)
	Pharmacy	-	(982)
	Multi-Specialty Clinics	177	(509)
	Foundation	339	(226)
	Surgical Services	-	-
	Diagnostic Imaging Services - All	1,929	5,327
	Engineering/Plant/Communications	3,275	5,627
	Miscellaneous	769	5,981
	EVS/Laundry	3,749	8,536
	Department Repairs	(2,147)	11,956
	<b>Total</b>	<u>\$ 9,451</u>	<u>\$ (7,832)</u>
<b>8) <u>Other Expenses</u></b>			
	Miscellaneous	\$ (7,586)	\$ (60,359)
	Transfer of Laboratory Labor costs from TFH to IVCH created a negative variance in Miscellaneous.	-	-
	Physician Services	-	-
	Multi-Specialty Clinics Bldg Rent	-	-
	Insurance	556	1,453
	Other Building Rent	200	3,400
	Equipment Rent	791	4,535
	Marketing	4,798	5,892
	Dues and Subscriptions	1,316	9,350
	Outside Training & Travel	4,158	22,928
	Utilities	8,347	38,437
	<b>Total</b>	<u>\$ 12,581</u>	<u>\$ 25,635</u>
<b>9) <u>Donations</u></b>			
	<b>Total</b>	<u>\$ (37,250)</u>	<u>\$ (144,537)</u>
<b>10) <u>Gain/(Loss) on Sale</u></b>			
	<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>
<b>11) <u>COVID-19 Emergency Funding</u></b>			
	<b>Total</b>	<u>\$ -</u>	<u>\$ 3,064</u>
<b>12) <u>Depreciation Expense</u></b>			
	<b>Total</b>	<u>\$ -</u>	<u>\$ -</u>

TAHOE FOREST HOSPITAL DISTRICT  
STATEMENT OF CASH FLOWS

	AUDITED FYE 2020		BUDGET FYE 2021	PROJECTED FYE 2021	DEC 2020	BUDGET DEC 2020	DIFFERENCE	ACTUAL 1ST QTR	ACTUAL 2ND QTR	PROJECTED 3RD QTR	BUDGET 4TH QTR
Net Operating Rev/(Exp) - EBIDA	\$ 23,464,178		\$ 11,554,001	\$ 23,435,060	\$ (1,034,592)	\$ 1,935,618	\$ (2,970,210)	\$ 12,044,806	\$ 3,813,478	\$ 4,253,010	\$ 3,323,766
Interest Income	1,554,599		877,531	814,461	393	-	393	243,422	159,577	208,904	202,558
Property Tax Revenue	7,928,820		8,147,000	8,050,960	-	100,000	(100,000)	520,960	-	4,400,000	3,130,000
Donations	1,327,474		814,000	755,021	66,394	68,000	(1,606)	157,169	189,852	204,000	204,000
Emergency Funds	13,521,428		-	178,483	5,398	-	5,398	169,967	8,516	-	-
Debt Service Payments	(4,863,882)		(5,088,979)	(4,739,049)	(352,292)	(353,049)	757	(1,407,361)	(1,058,306)	(1,214,235)	(1,059,147)
Property Purchase Agreement	(805,927)		(811,932)	(744,269)	(67,661)	(67,661)	0	(135,321)	(202,982)	(202,983)	(202,983)
2018 Municipal Lease	(1,574,216)		(1,717,332)	(1,574,219)	(143,111)	(143,111)	0	(286,221)	(429,332)	(429,333)	(429,333)
Copier	(62,040)		(62,160)	(60,092)	(4,419)	(5,180)	761	(14,320)	(14,691)	(15,540)	(15,540)
2017 VR Demand Bond	(790,555)		(852,391)	(852,391)	-	-	-	(697,303)	-	(155,088)	-
2015 Revenue Bond	(1,631,144)		(1,645,164)	(1,508,078)	(137,102)	(137,097)	(5)	(274,195)	(411,301)	(411,291)	(411,291)
Physician Recruitment	(263,670)		(287,500)	(272,500)	-	(25,000)	25,000	(22,500)	(100,000)	(75,000)	(75,000)
Investment in Capital											
Equipment	(3,468,675)		(3,509,190)	(3,509,190)	(165,129)	(570,986)	405,857	(529,968)	(407,461)	(1,850,704)	(721,057)
Municipal Lease Reimbursement	1,164,582		2,354,714	2,379,977	-	-	-	-	625,263	1,000,000	754,714
IT/EMR/Business Systems	(2,651,366)		(1,284,350)	(1,284,350)	(31,196)	(170,342)	139,146	(88,573)	(72,481)	(869,296)	(254,000)
Building Projects/Properties	(7,856,428)		(18,578,626)	(18,578,626)	(140,262)	(4,256,998)	4,116,736	(486,449)	(4,434,565)	(8,737,407)	(4,920,205)
Change in Accounts Receivable	(3,309,147)	N1	2,353,530	2,775,095	3,096,431	(2,578,281)	5,674,712	(924,092)	2,475,352	1,128,179	95,656
Change in Settlement Accounts	16,684,541	N2	(8,164,723)	(5,793,898)	(532,535)	(1,140,193)	607,658	1,300,582	(2,971,411)	(6,112,434)	1,989,366
Change in Other Assets	10,896	N3	(2,400,000)	(1,900,197)	5,715	(200,000)	205,715	(930,859)	230,662	(600,000)	(600,000)
Change in Other Liabilities	2,723,035	N4	900,000	995,323	671,453	1,300,000	(628,547)	(698,019)	993,342	1,900,000	(1,200,000)
Change in Cash Balance	45,966,385		(12,312,592)	3,306,570	1,589,778	(5,891,231)	7,481,008	9,349,085	(548,182)	(6,364,983)	870,650
Beginning Unrestricted Cash	87,018,706		132,985,091	132,985,091	140,196,217	140,196,217	-	132,985,091	142,334,176	141,785,994	135,421,011
Ending Unrestricted Cash	132,985,091		120,672,499	136,291,661	141,785,995	134,304,987	7,481,008	142,334,176	141,785,994	135,421,011	136,291,661
Operating Cash	112,604,555		110,482,231	121,006,259	121,405,458	113,924,450	7,481,008	121,953,639	121,405,457	115,040,474	121,006,259
Medicare Accelerated Payments	20,380,537		10,190,269	15,285,403	20,380,537	20,380,537	-	20,380,537	20,380,537	20,380,537	15,285,403
Expense Per Day	541,117		571,731	562,690	549,480	567,415	(17,935)	534,403	549,480	557,899	562,690
Days Cash On Hand	246		211	242	258	237	21	266	258	243	242
Days Cash On Hand - Operating Cash Only	208		193	215	221	201	20	228	221	206	215

Footnotes:

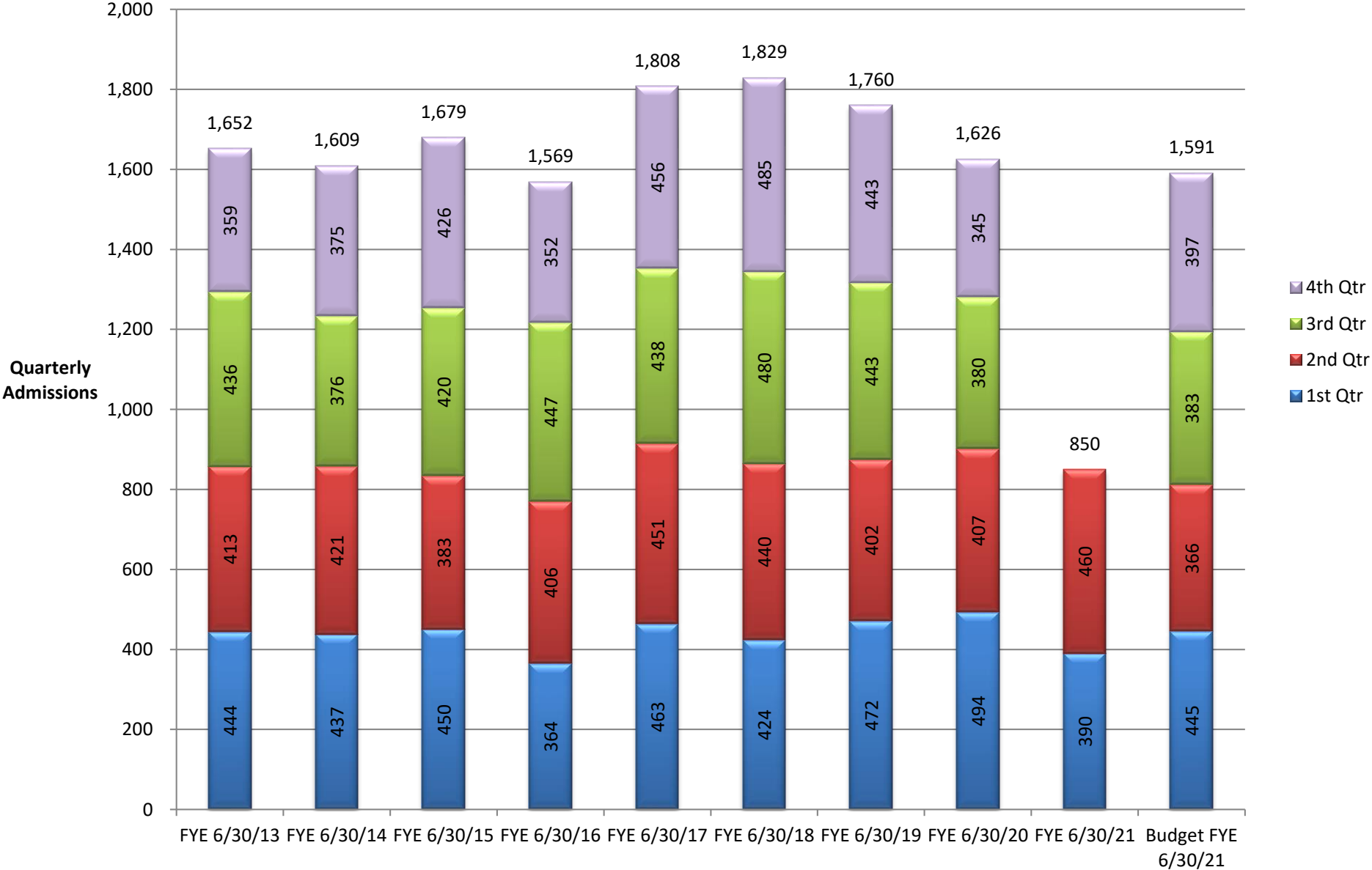
N1 - Change in Accounts Receivable reflects the 30 day delay in collections.

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

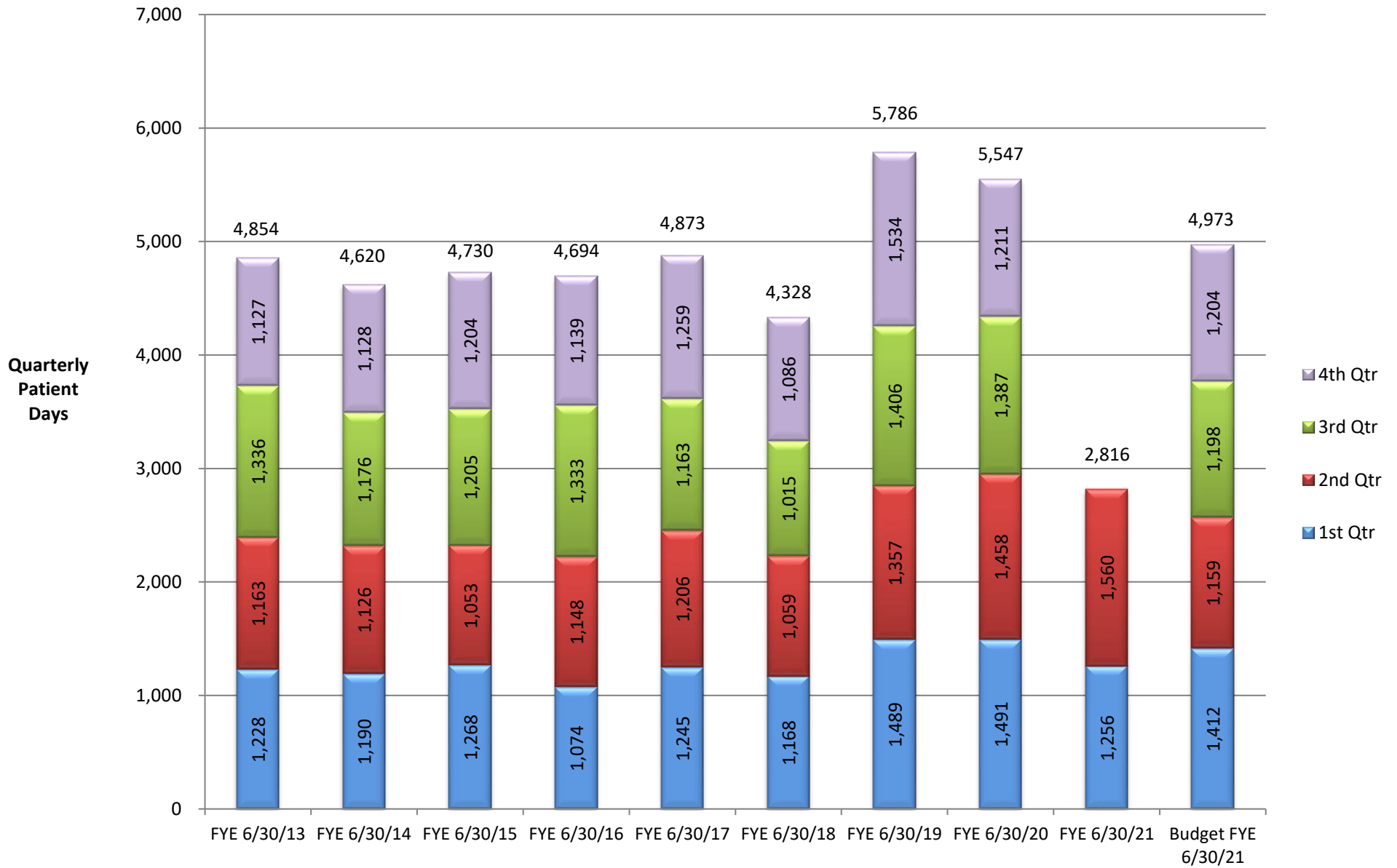
N3 - Change in Other Assets reflect fluctuations in asset accounts on the Balance Sheet that effect cash. For example, an increase in prepaid expense immediately effects cash but not EBIDA.

N4 - Change in Other Liabilities reflect fluctuations in liability accounts on the Balance Sheet that effect cash. For example, an increase in accounts payable effects EBIDA but not cash.

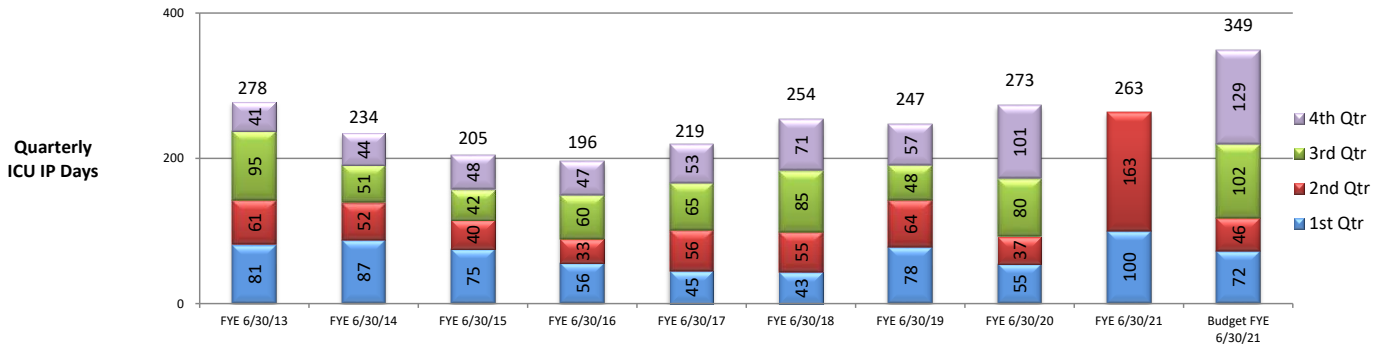
# TOTAL TFH ADMISSIONS



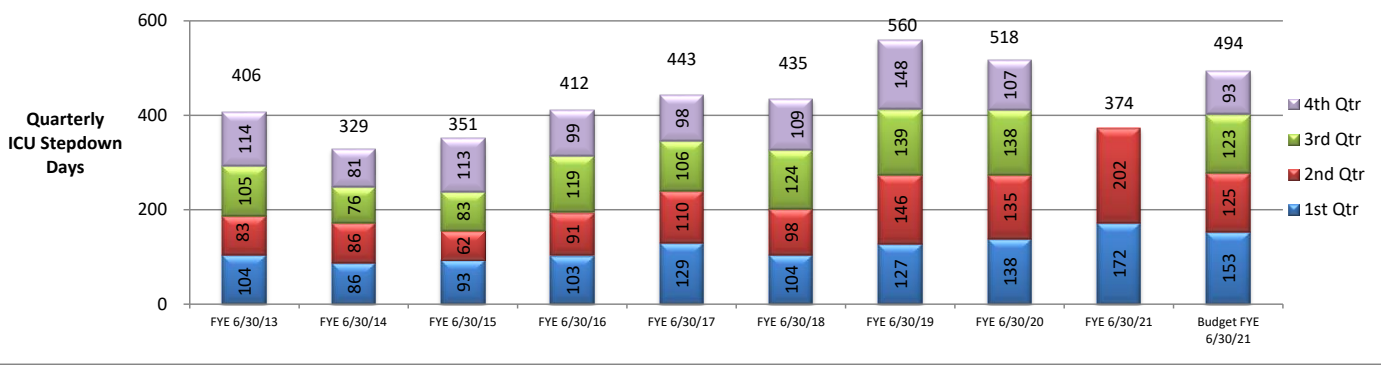
# TOTAL TFH PATIENT DAYS



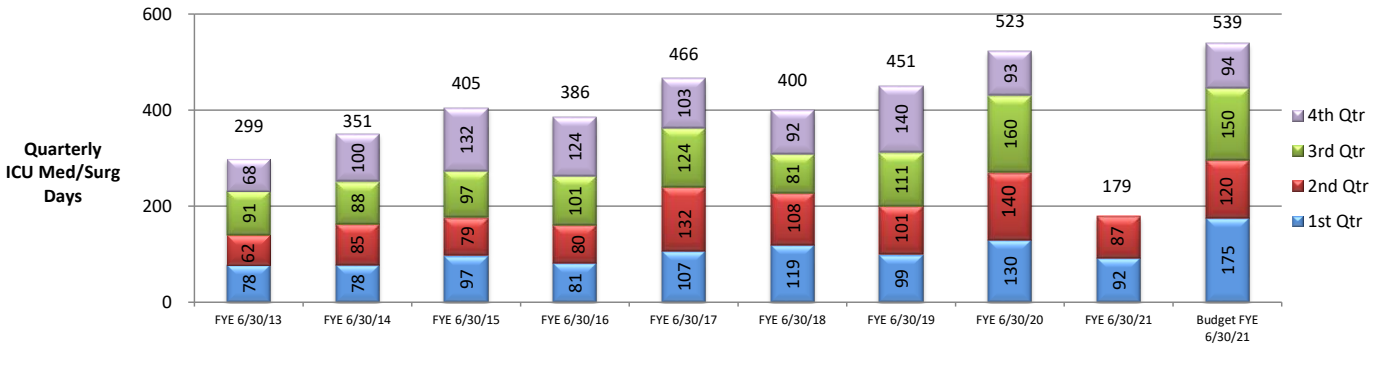
### TOTAL TFH ICU INPATIENT DAYS



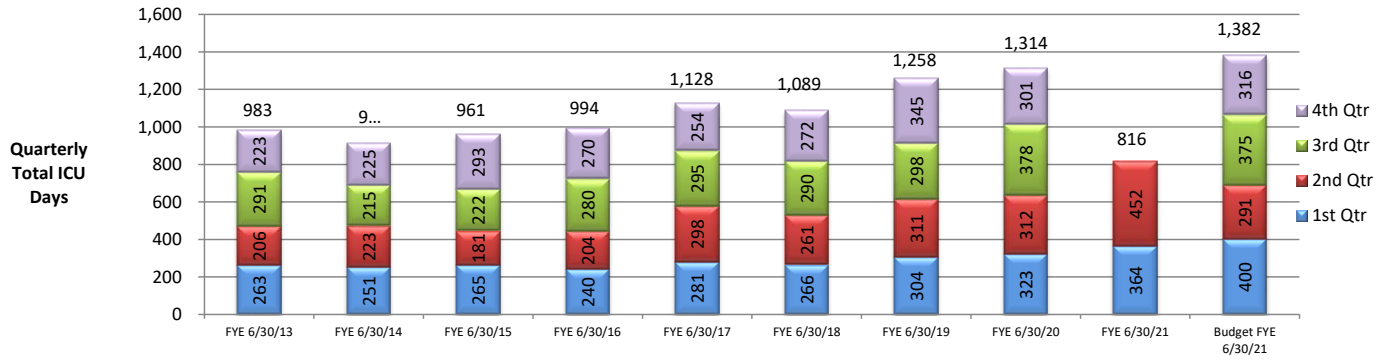
### TOTAL TFH ICU STEPDOWN DAYS



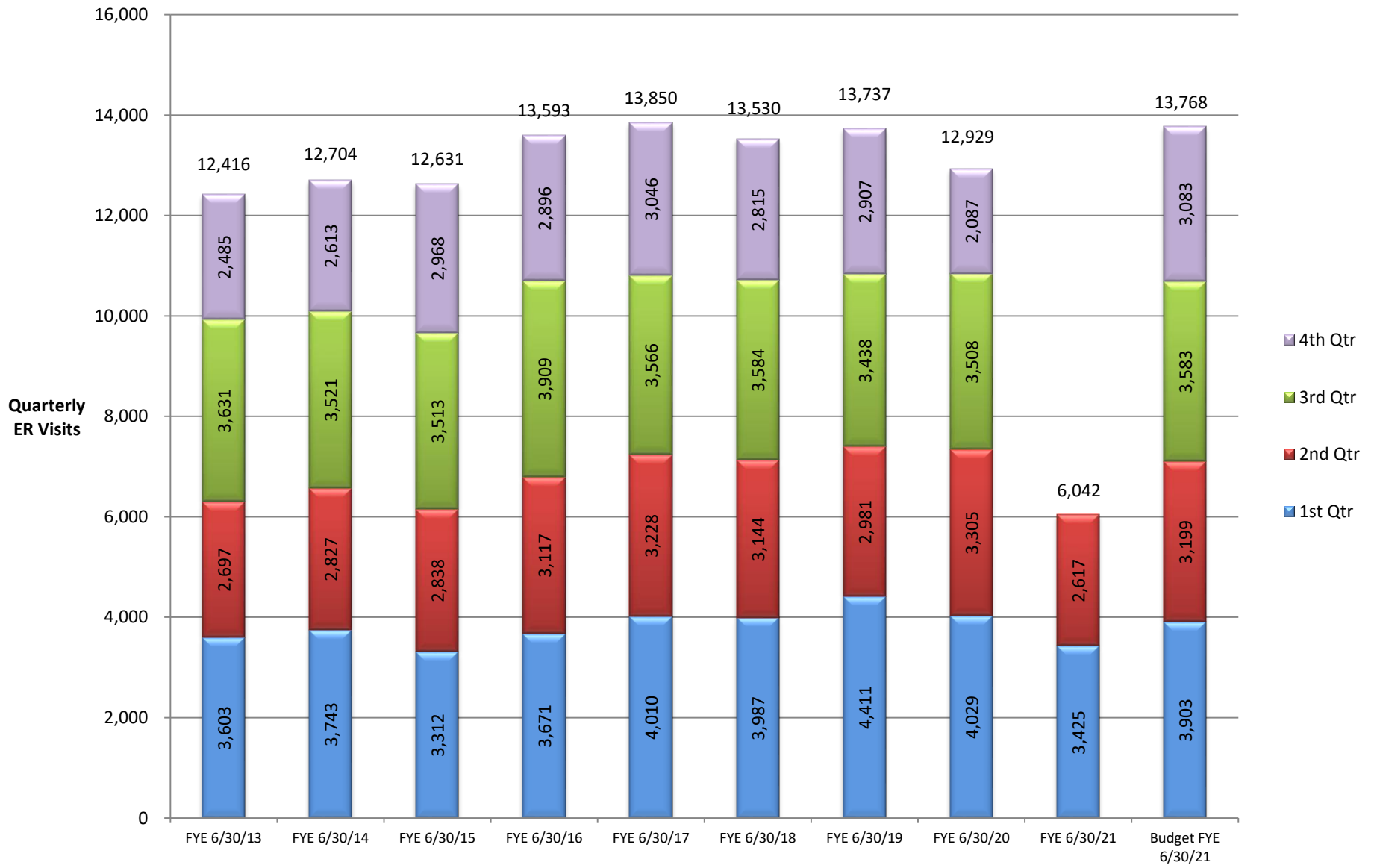
### TOTAL TFH ICU MED/SURG DAYS



### TOTAL TFH ICU DAYS

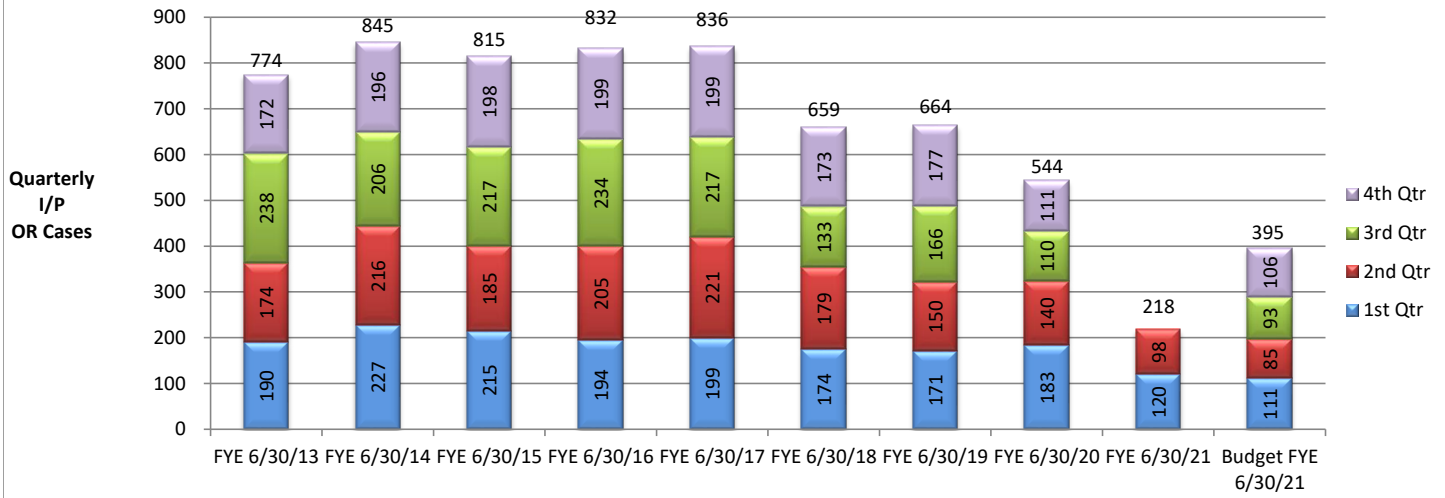


# TOTAL TFH ER VISITS

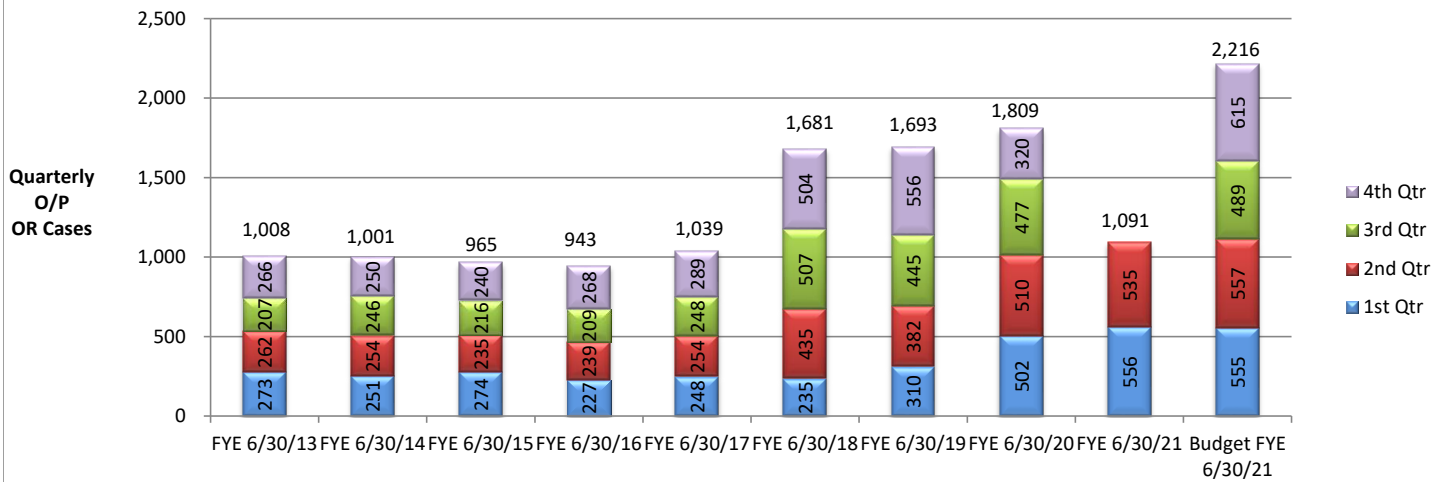




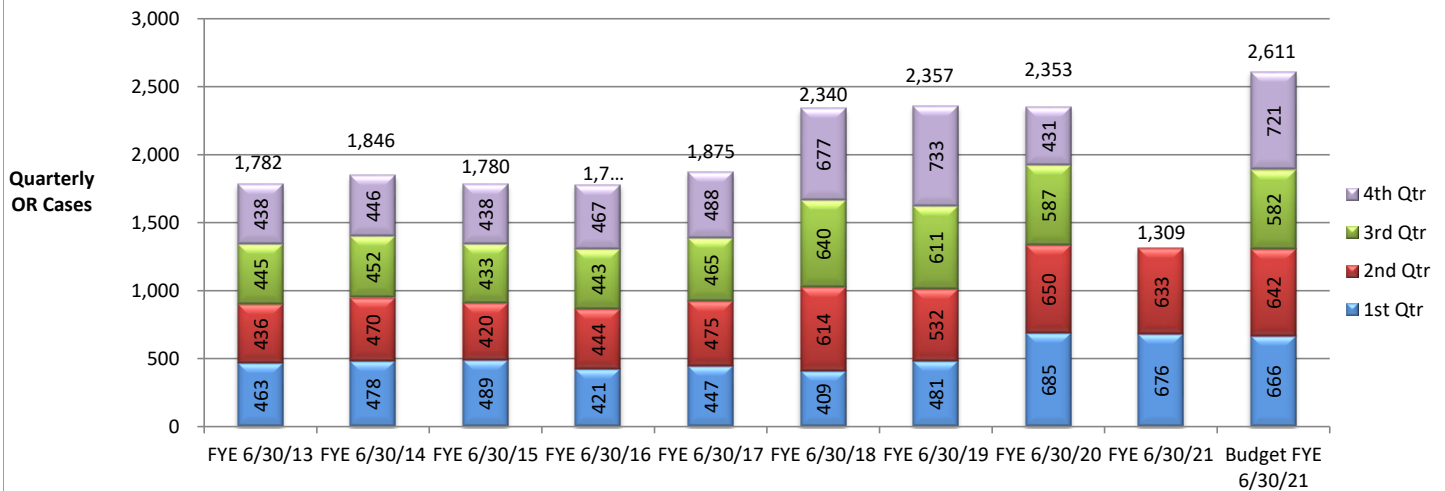
### TOTAL TFH INPATIENT OR CASES



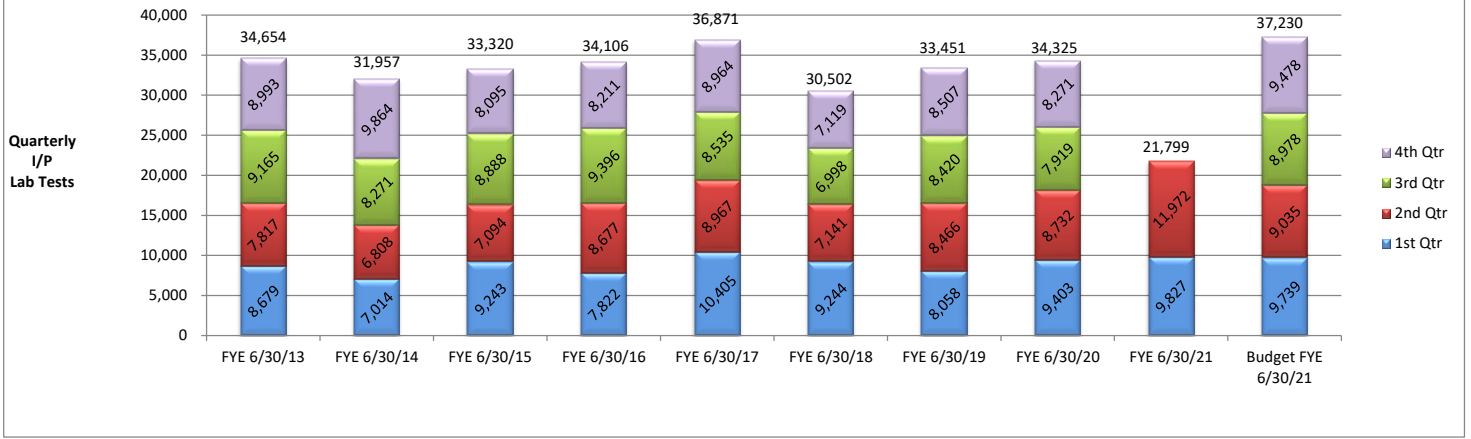
### TOTAL TFH OUTPATIENT OR CASES



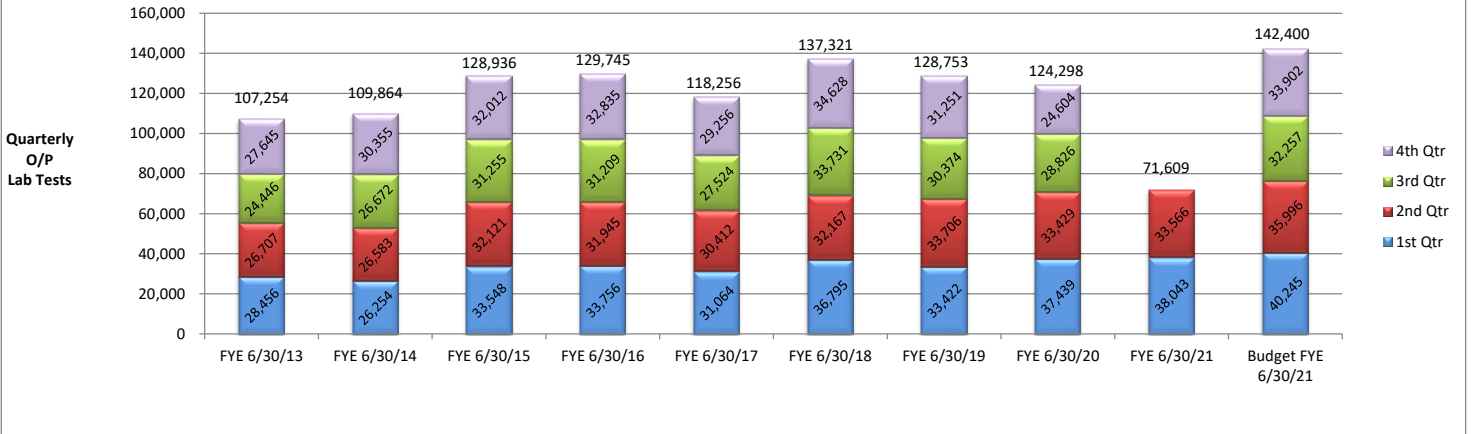
### TOTAL TFH OR CASES



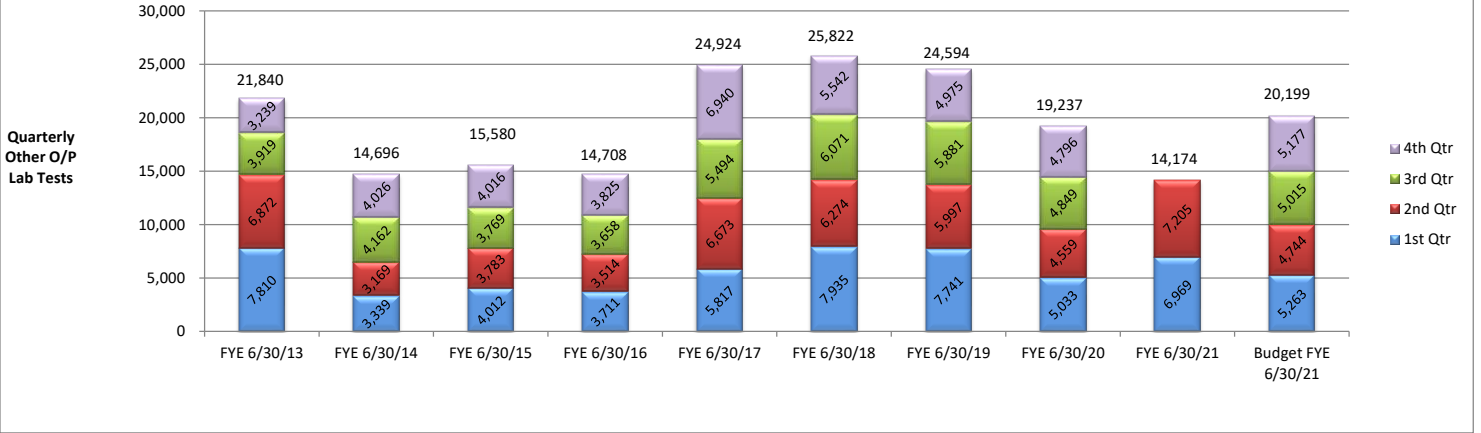
### TOTAL TFH INPATIENT LAB TESTS



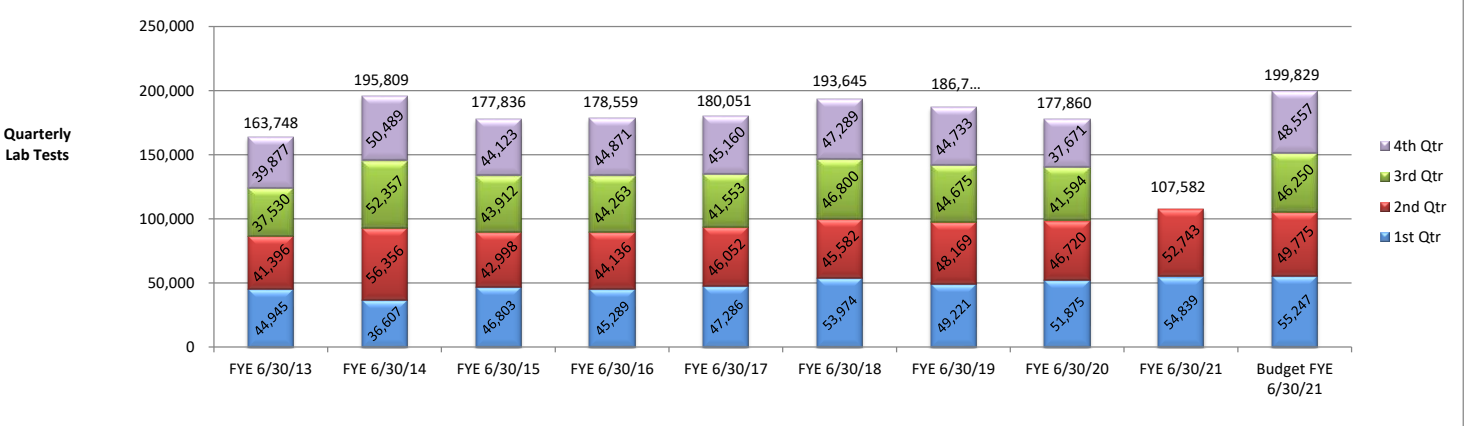
### TOTAL TFH OUTPATIENT LAB TESTS



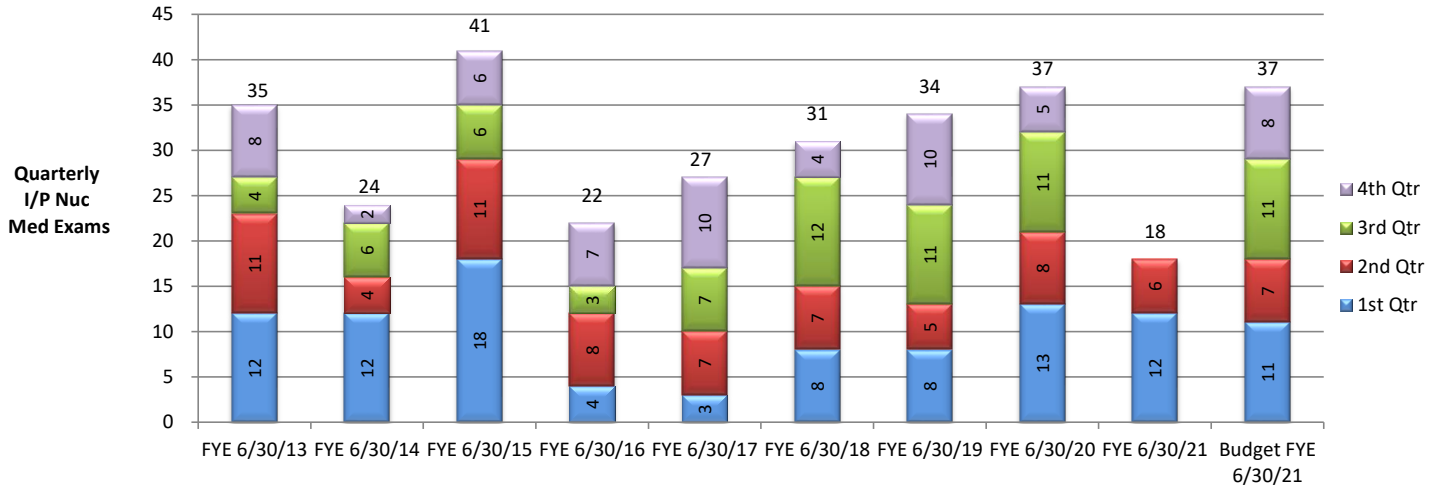
### TOTAL TFH OTHER OUTPATIENT LAB TESTS



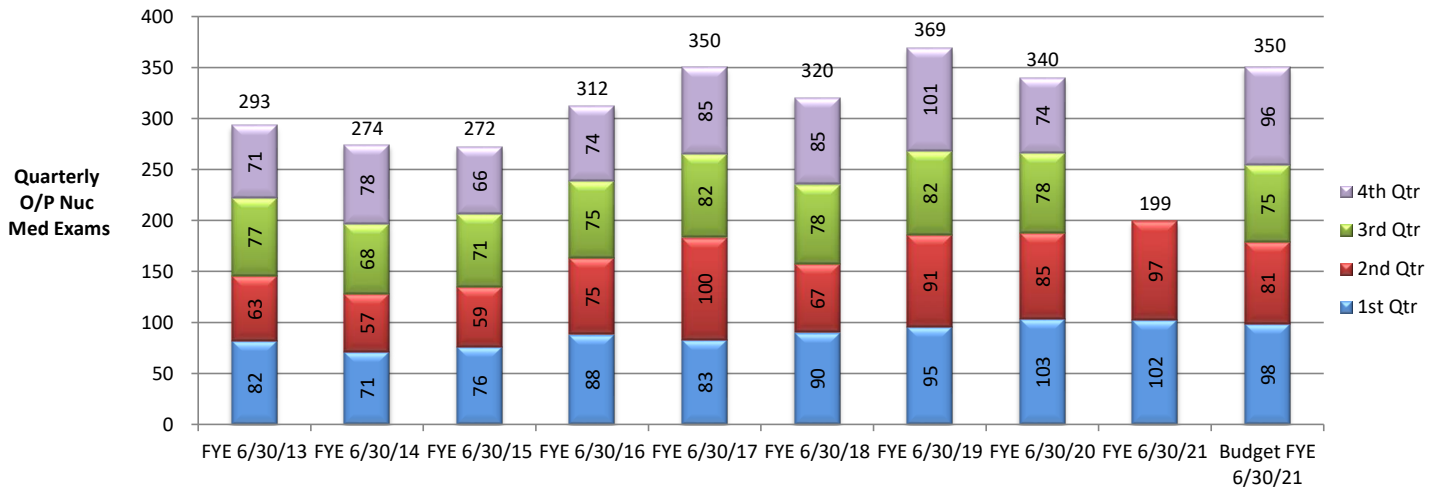
### TOTAL TFH LAB TESTS



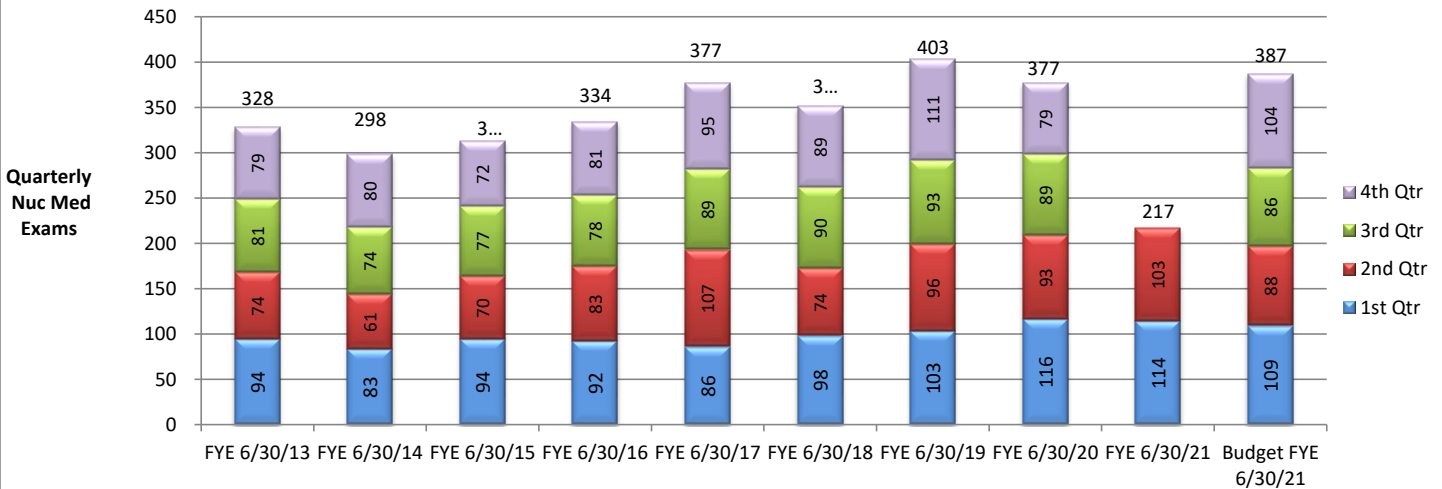
### TOTAL TFH NUCLEAR MEDICINE INPATIENT EXAMS



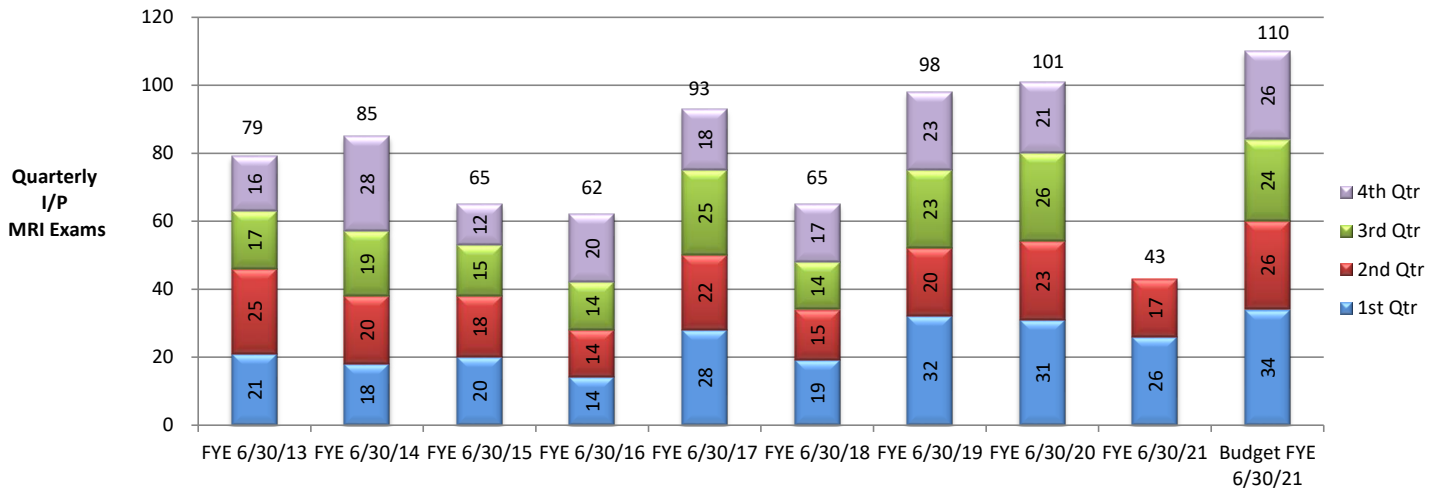
### TOTAL TFH NUCLEAR MEDICINE OUTPATIENT EXAMS



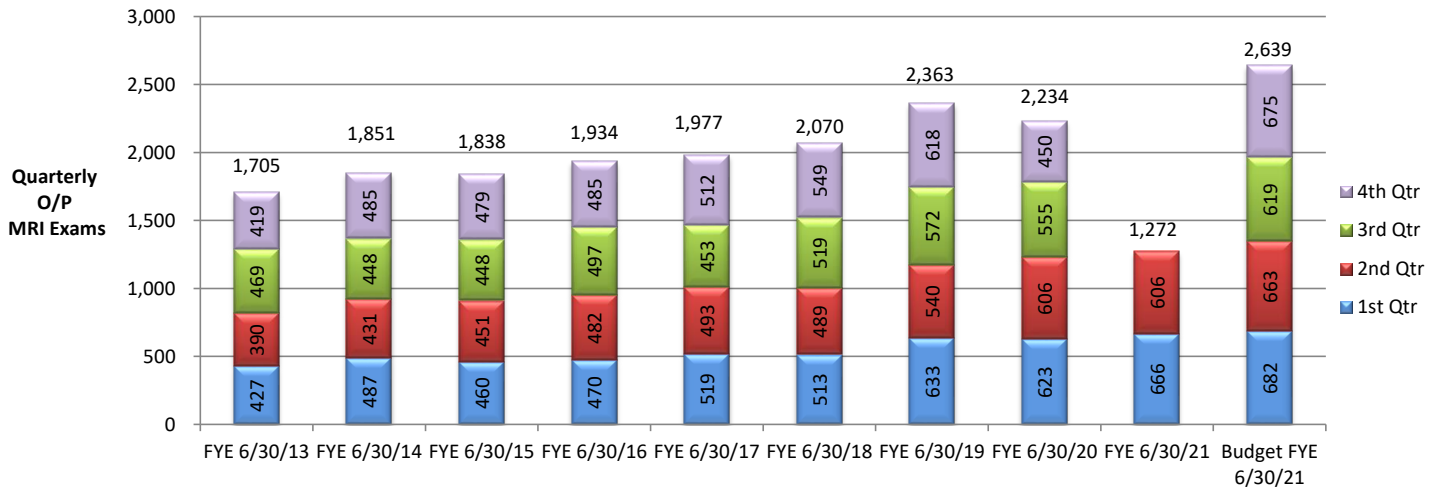
### TOTAL TFH NUCLEAR MEDICINE EXAMS



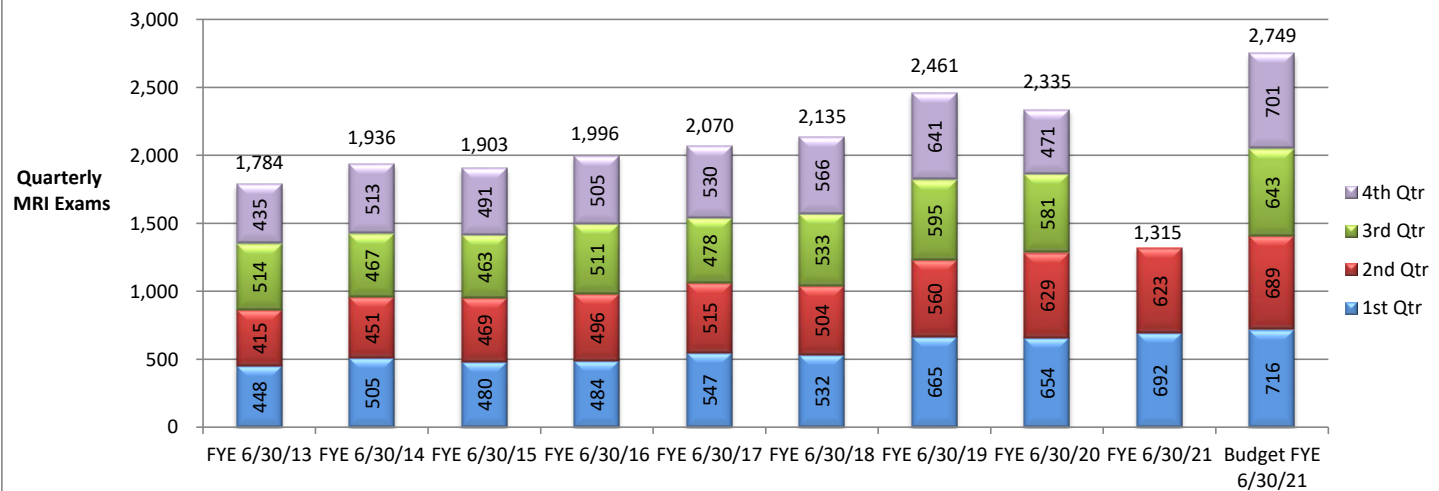
### TOTAL TFH MRI INPATIENT EXAMS



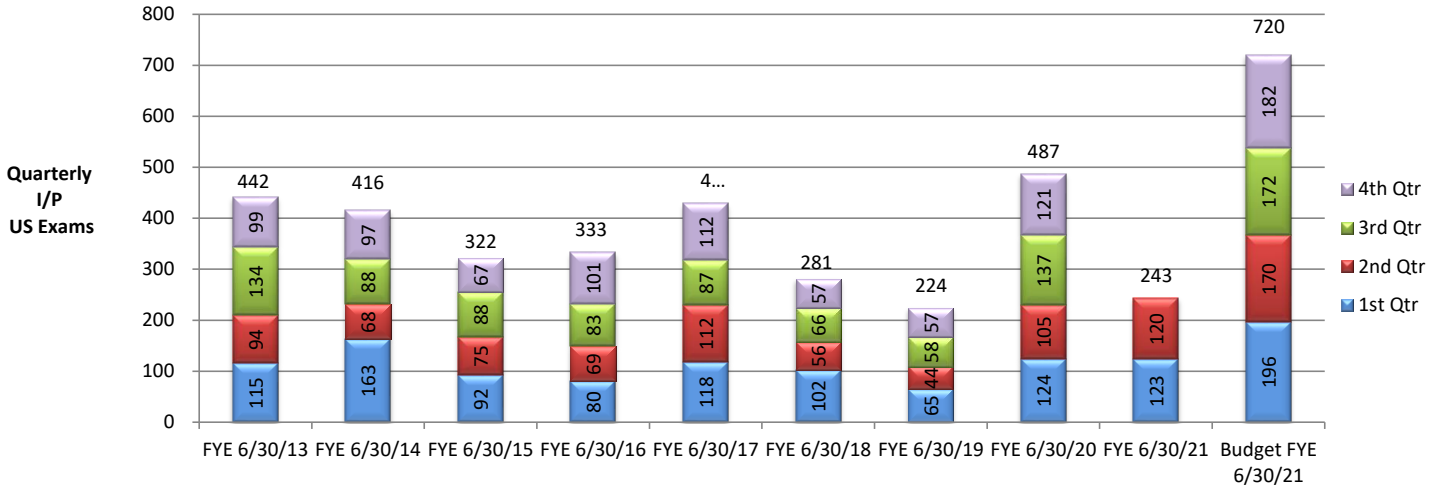
### TOTAL TFH MRI OUTPATIENT EXAMS



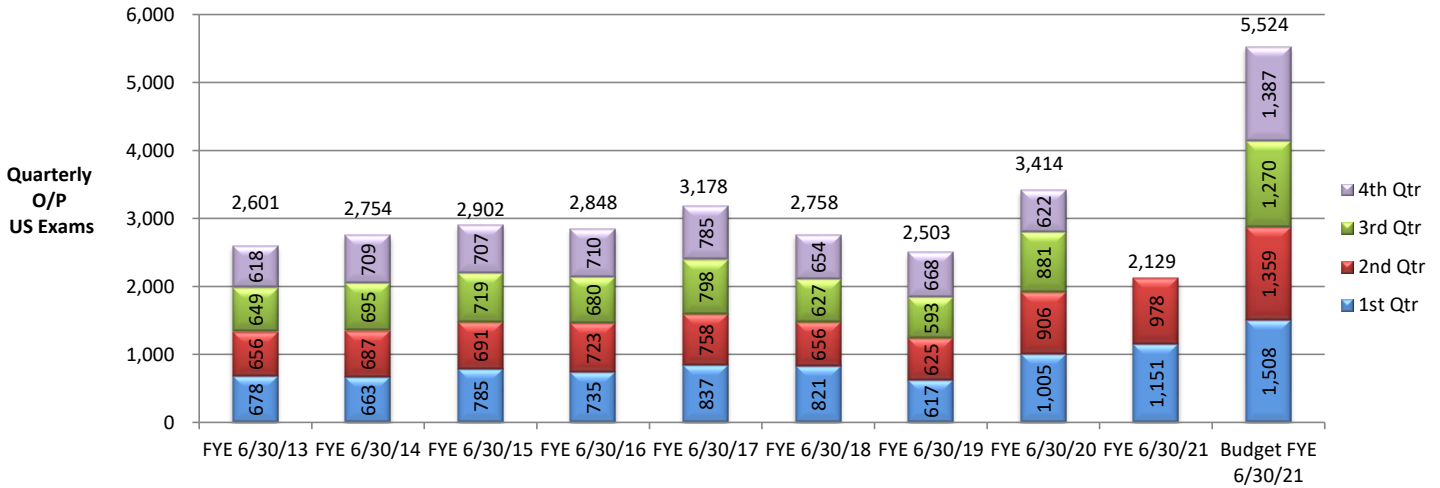
### TOTAL TFH MRI EXAMS



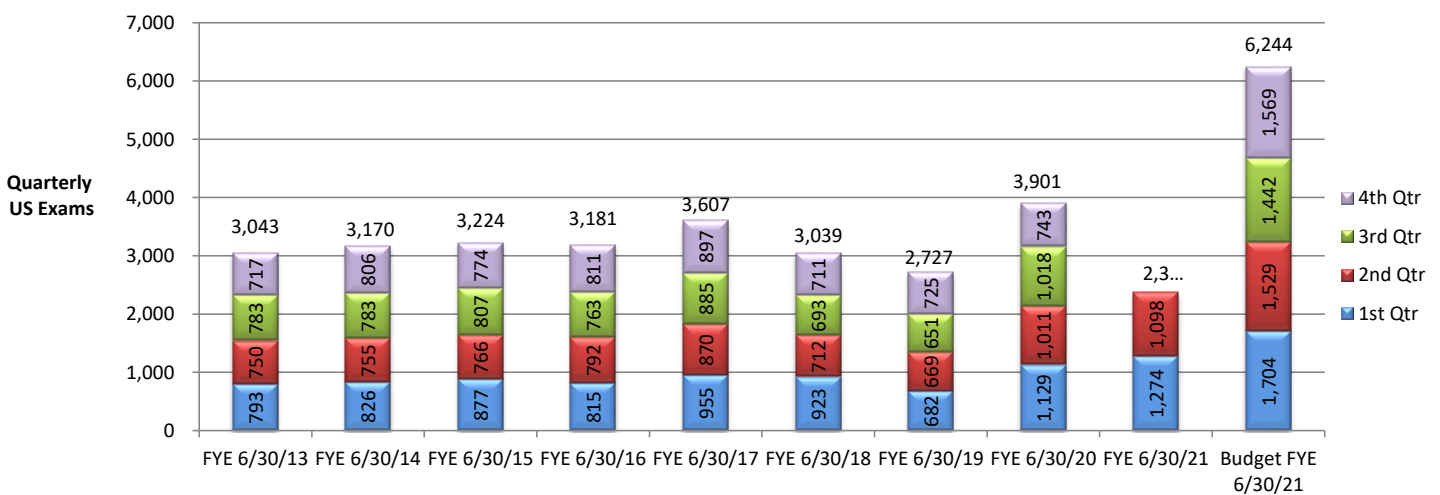
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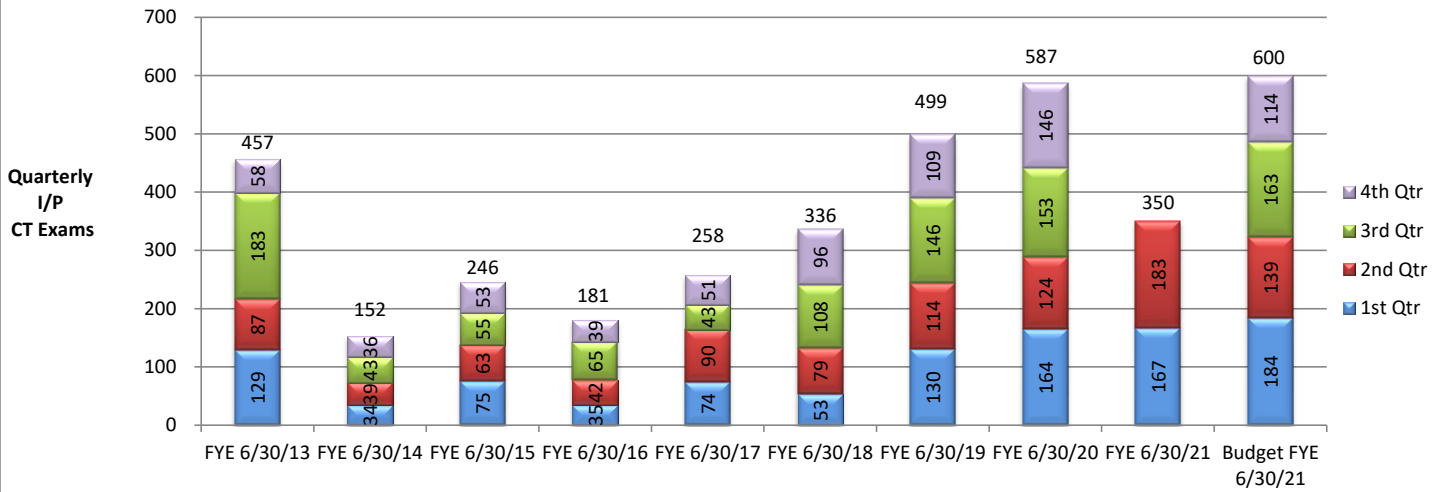
### TOTAL TFH ULTRASOUND OUTPATIENT EXAMS



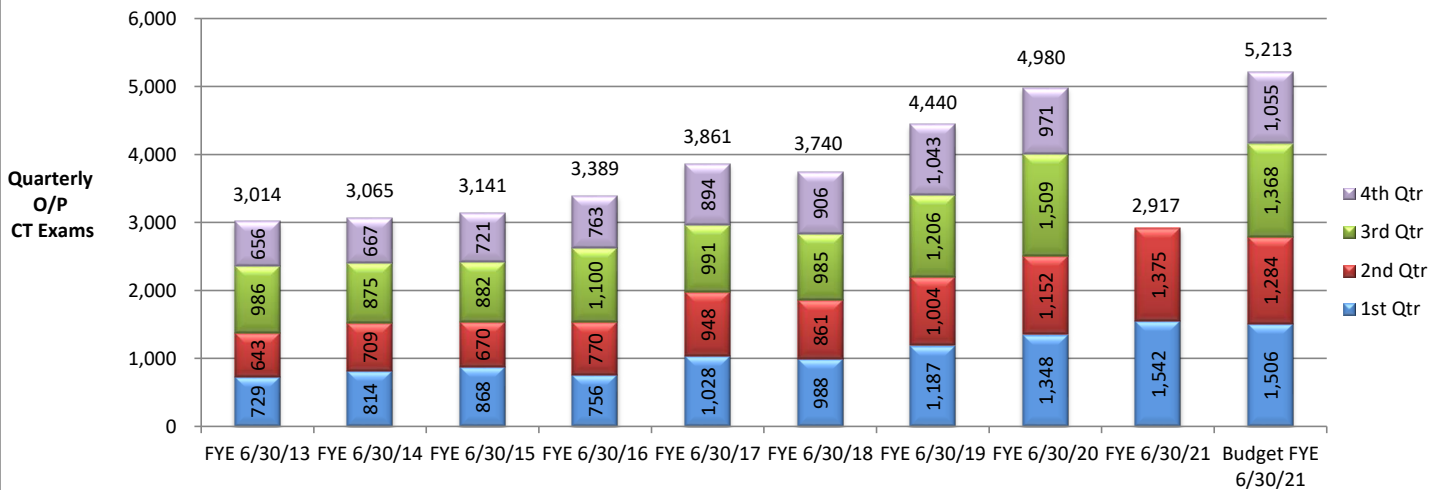
### TOTAL TFH ULTRASOUND EXAMS



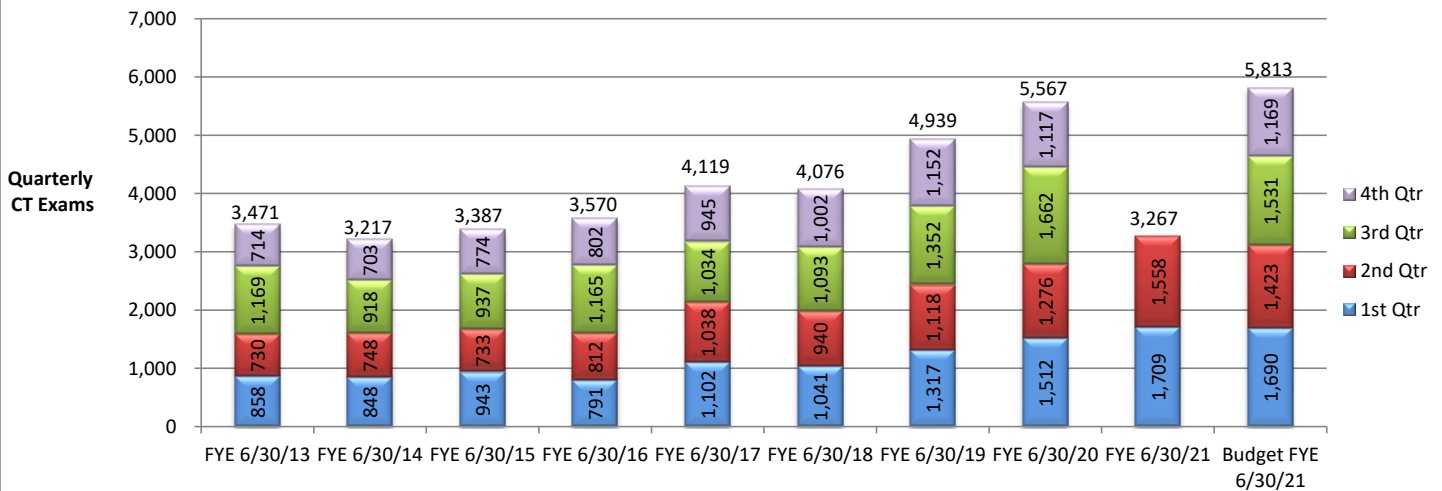
### TOTAL TFH CT INPATIENT EXAMS



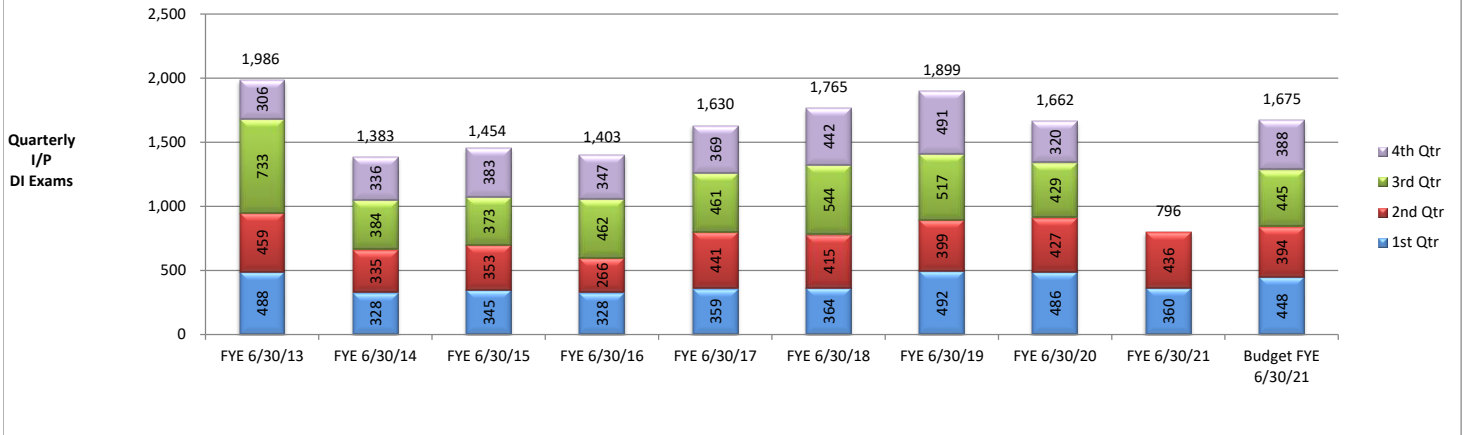
### TOTAL TFH CT OUTPATIENT EXAMS



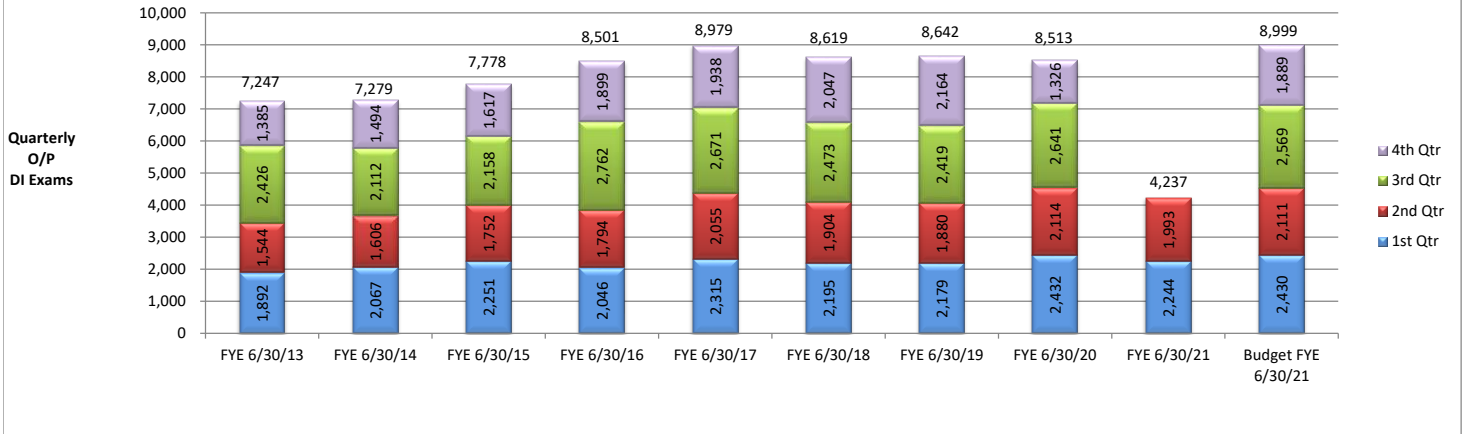
### TOTAL TFH CT EXAMS



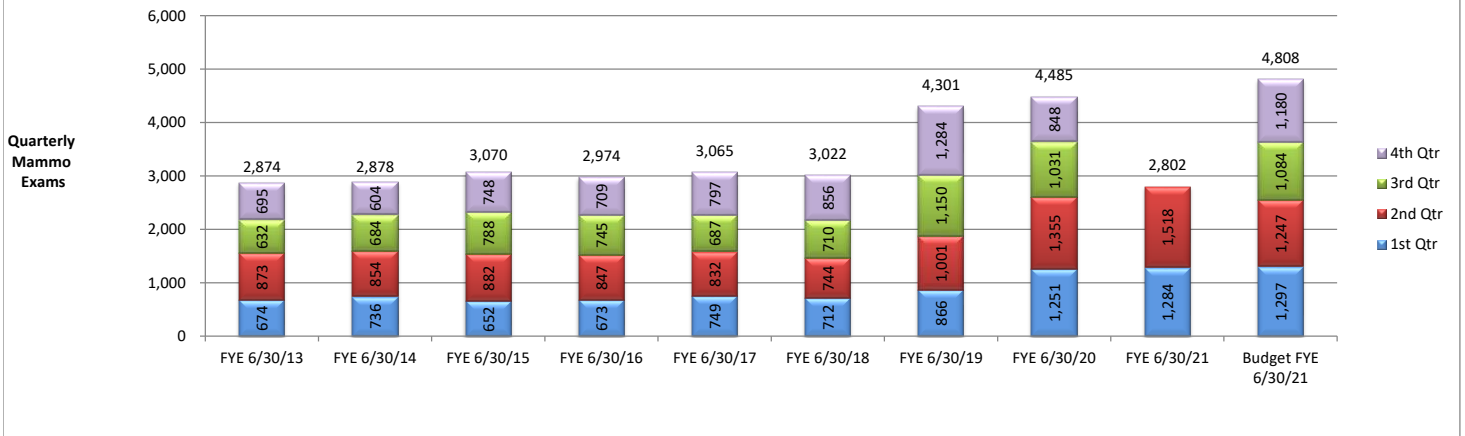
### TOTAL TFH INPATIENT DIAGNOSTIC IMAGING EXAMS



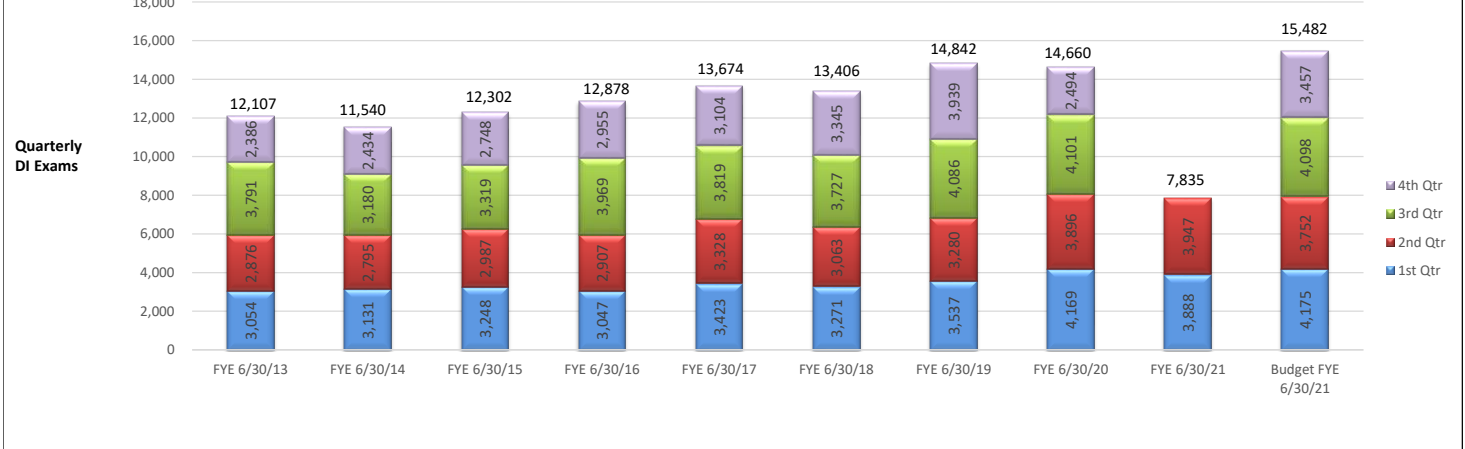
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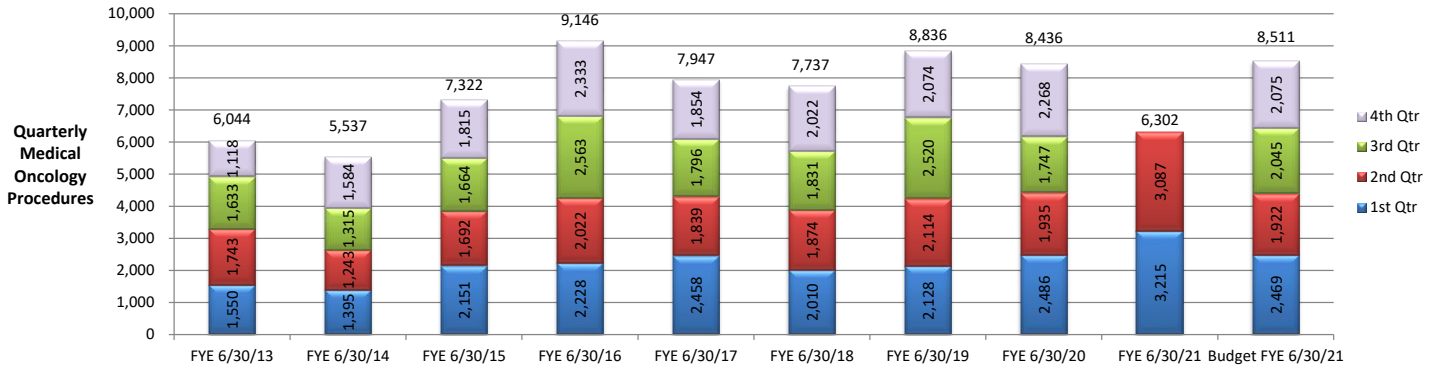
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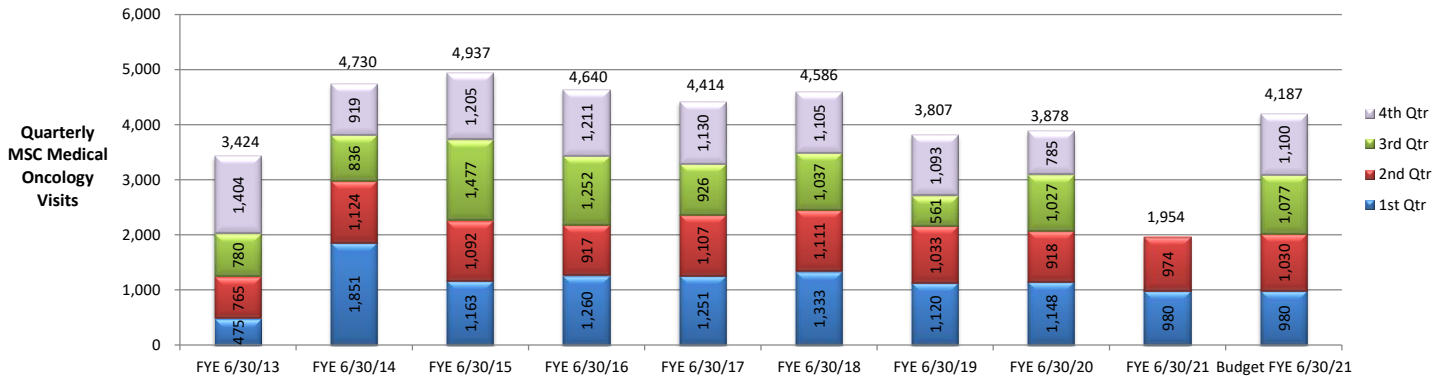
### TOTAL TFH DIAGNOSTIC IMAGING EXAMS



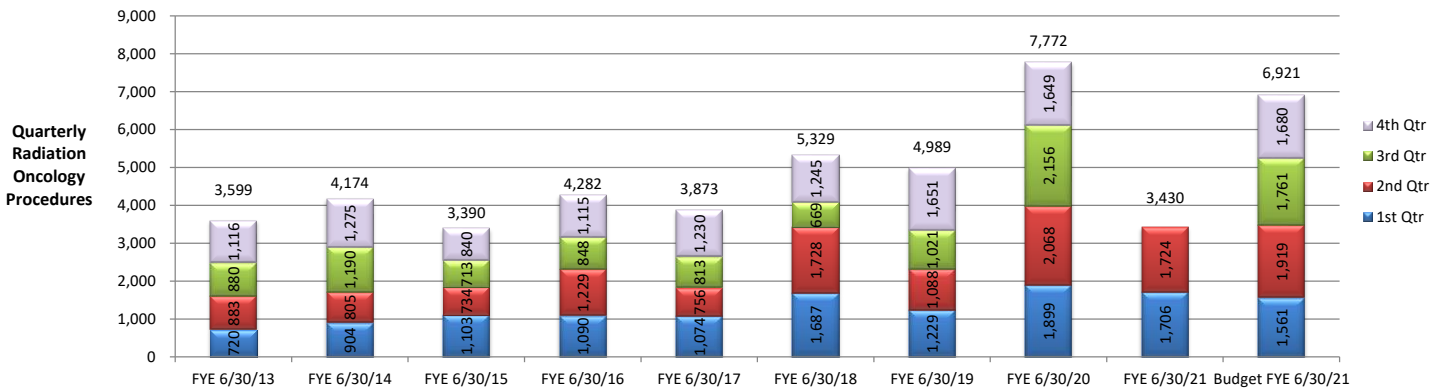
### TOTAL TFH MEDICAL ONCOLOGY PROCEDURES



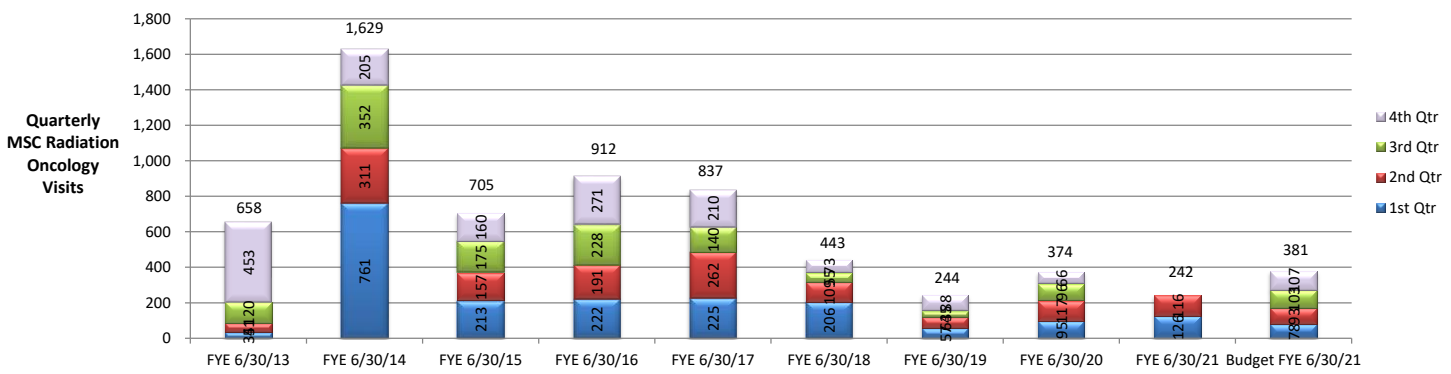
### TOTAL TFH MSC MEDICAL ONCOLOGY VISITS



### TOTAL TFH RADIATION ONCOLOGY PROCEDURES

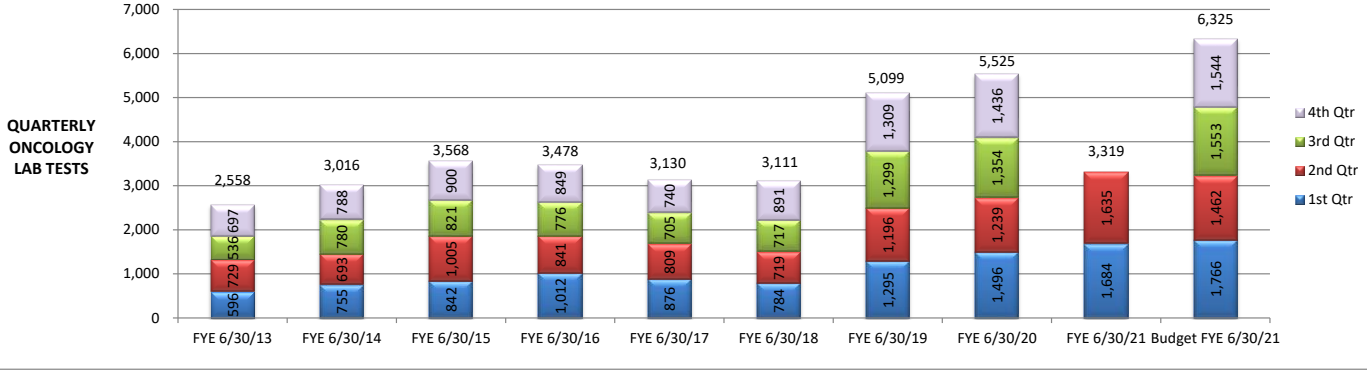


### TOTAL TFH MSC RADIATION ONCOLOGY VISITS

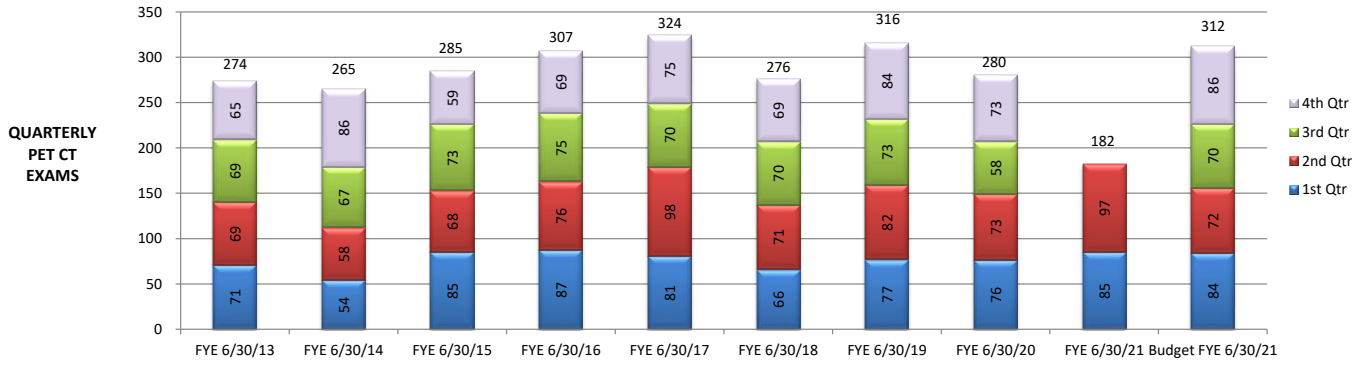




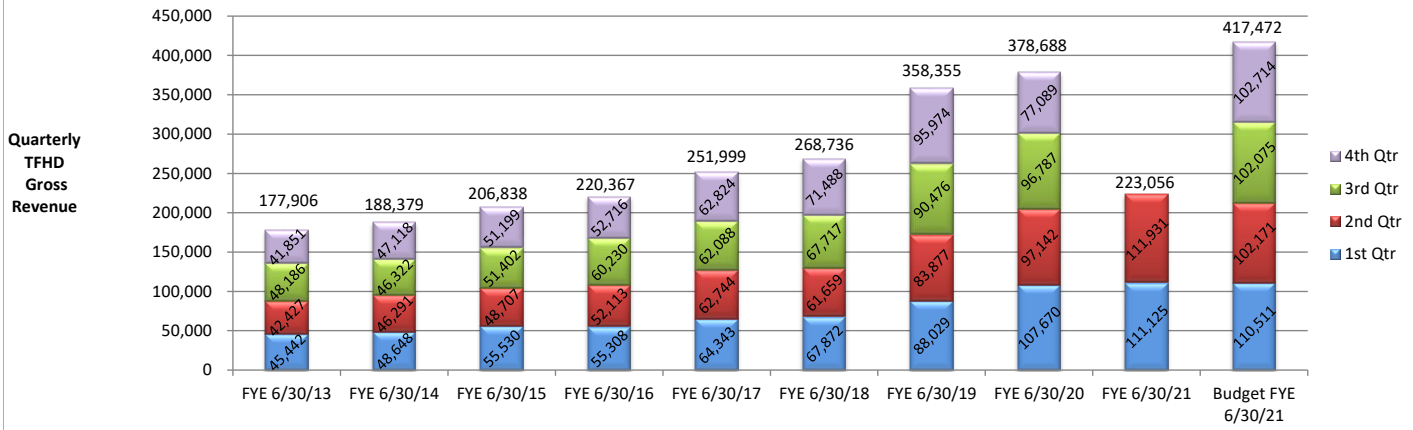
### TOTAL TFH ONCOLOGY LABORATORY TESTS



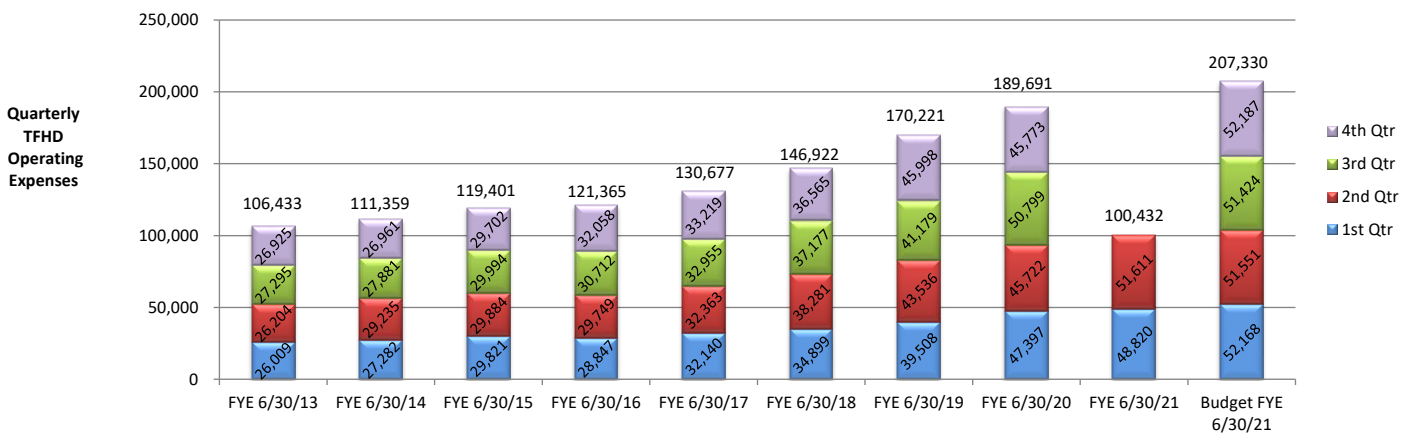
### TOTAL TFH PET CT EXAMS



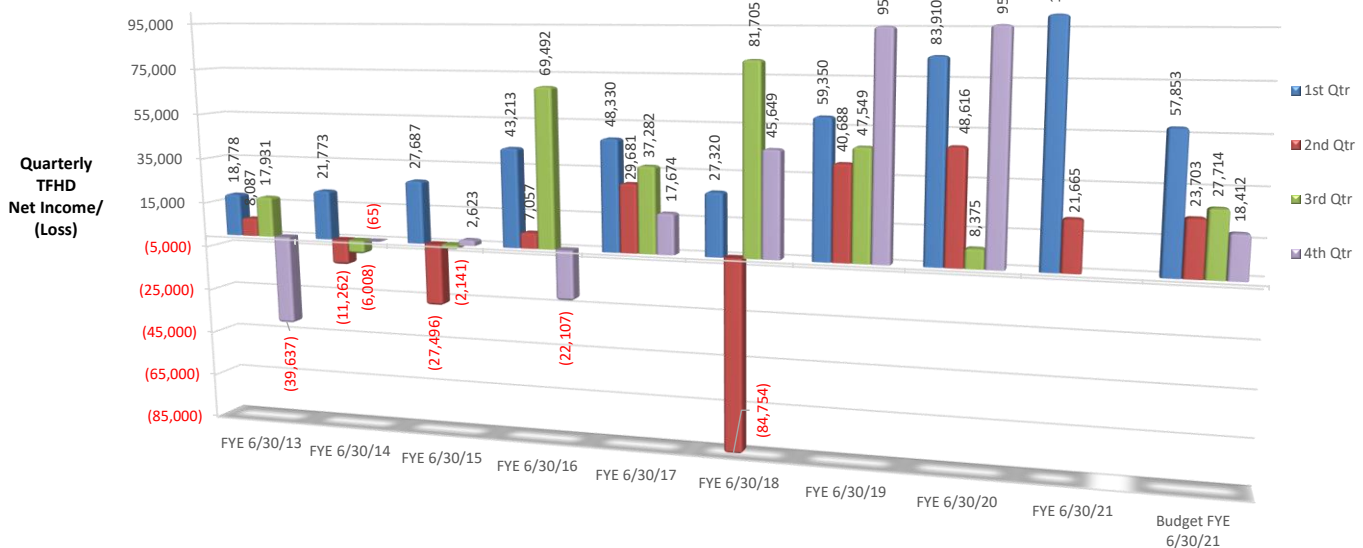
### TAHOE FOREST HOSPITAL DISTRICT TOTAL GROSS REVENUE (In Thousands)



### TAHOE FOREST HOSPITAL DISTRICT TOTAL OPERATING EXPENSES (In Thousands)



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





Date: September 10, 2020

To: Tahoe Forest Hospital District Board of Directors

From: Karli Epstein, Executive Director – Tahoe Forest Health System Foundation

Re: Request to ratify new TFHSF Board Candidate

Dear Tahoe Forest Hospital District:

At the September 10th meeting of the TFHSF Board of Directors, the board agreed to vote a new candidate, for the seating of the Foundation Board.

The Board approved this nomination on 9/10/20. This candidate will maintain the membership of the Foundation Board of no less than 6 voting members and 1 ex-officio non-voting member. Full resume is attached.

1. Sandra Cath

Respectfully submitted on behalf of Karli Epstein.

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**ASSET MANAGEMENT SPECIALIST**

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Real estate professional with 19 years real estate experience overseeing strategic & financial management of Multifamily and Retail portfolios. Specific expertise includes portfolio asset management, acquisitions underwriting & due diligence, debt restructuring, operations oversight, capital improvements, rehab and repositioning. Track record of consistently meeting or exceeding proforma projections as well as developing & leading professional teams.

**KEY ACCOMPLISHMENTS**

<b>Asset Management</b>	Established and executed strategic and financial management of 75 residential properties (over 17,000 units throughout California and with net operating income of over \$180M) and 36 retail properties (annual revenues in excess of \$200M, value in excess of \$1.2B). Increased NOI of distressed, mixed-use asset over 13% within first year of oversight and second year NOI in place for additional 17% increase.
<b>Debt Restructuring</b>	Dealmaker in refinancing of \$275M of expiring debt and restructured \$50M of debt to reduce amortization. Completed \$50M securitization of debt on 5 assets. Obtained \$5M in new financing, \$69M in refinancing proceeds and negotiated postponement of \$150M foreclosure.
<b>Acquisitions/Mergers</b>	Served as Integration Manager for \$2.2B merger of company with 135 properties and 800 employees into EQR with results exceeding goals. Lead due diligence and underwriting on over 50 individual and portfolio acquisitions.
<b>Rehab/Repositioning</b>	Completed interior rehabs on over 5,000 units in 4 years with over 27% exceeding underwriting and achieving Return on Invested Capital of between 12% -17%.
<b>Leadership/Management</b>	Developed in-house Rehab and Capital Improvement department of 18 which was designated "most highly engaged" department in company by outside consulting firm.

**PROFESSIONAL EXPERIENCE**

**Cath Consulting**  
December 2013  
*Principal*

January 2011 –

- Multifamily Asset Management and Due Diligence Consulting Services
- Specific assignments included Due Diligence on a 15-asset portfolio for private Debt Investor; due diligence on publicly traded company for Equity Investors; Due Diligence and Asset Management for Private Equity Fund starting multifamily platform.

**BRE Properties, San Francisco, CA**  
*VP Rehab and Capital Improvements*  
*VP Asset Management*  
*Director of Asset Enhancement*

**July 2004 – January 2009**

*January 2008*

*January 2006*

*July 2004*

- Developed and directed Rehab and Capital Improvement Program including all repositioning, interior and exterior renovations and all capital improvement projects for portfolio of 20,000 units. Created and executed annual rehab and capital budgets ranging from \$30-\$50M.
- Supervised department of 18 Directors, Project Managers and Contract Administrators designated by an outside consulting firm to be the "most highly engaged" department in organization.
- Completed rehabs on 5,000 units and 22% of same store portfolio with 27% achieving ROIC of 12-17%.
- Developed rehab underwriting standards, analyzed opportunities and obtained approval from Sr. Management.
- Developed processes & procedures and tracking methods for construction progress and ROIC results.

- Restructured capital department, instituted new policies and procedures and enhanced training resulting in more effective capital planning, bidding and purchasing power.
- Reduced company liability by increasing capital contracting from 55% to 100% of projects.
- Created 10-year capital plans for every asset facilitating substantial completion of deferred maintenance.
- Developed capital project tracking reports which greatly enhanced communication with operations team.
- Served on Leadership Team presenting special assignments to the Board.
- Regularly created and taught financial classes to Regional and Community level staff at request of EVP Property Operations.

**Catellus Urban Development Group, San Francisco, CA**  
*Sr VP Residential Development*

**March 2002 – March 2003**

- Recruited by Catellus for residential expertise during development process of in-house projects; Urban Group sold within one year due to Catellus becoming Industrial REIT.
- Increased competitive position, minimized long-term capital issues and reduced future operating expenses by upgrading finish levels without additional cost and identifying other construction changes.
- Lead team in developing overall Mission Bay Residential Marketing Plan, including creation a 4,000 sf Residential Marketing Center to market Mission Bay Residential projects.
- Served as liaison to third party developers and monitored projects for compliance to all documents with Catellus as well as all master development documents with the San Francisco Redevelopment Agency.

**Equity Group Investment Affiliates, Chicago, IL**  
**Equity Residential Properties Trust (EQR), Chicago, IL**

**October 1989 – February 2002**

*First VP – Asset Management*

*January 1997*

*First VP – Asset Management Integration Manager*

*March 1999*

*Vice President - Asset Management*

*July 1998*

**Equity Properties and Development L.P.**

*January 1997*

*Sr. Vice President - Asset Management*

*Dec 1996*

*Vice President - Asset Management*

*January 1993*

*Assistant Vice President - Asset Management*

*July 1991*

*Associate - Asset Management*

*July 1990*

*Development Associate*

*October 1989*

**MAJOR ACCOMPLISHMENTS - EQR**

- Established, executed and monitored strategic and financial management of 75 residential properties (over 17,000 units) throughout California and with net operating income of over \$180M.
- Approved and monitored property budgets, allocation of capital and tenant improvements, management of real estate taxes and insurance; supervised leasing of retail and commercial space in mixed-use project.
- Lead acquisition due diligence team through process, establishing and subsequently achieving or exceeding strategic and performance goals on over 50 assets in California.
- Selected by Senior Management to be Integration Manager for \$2.2B merger with Merry Land and Investment Company reporting to EQR Board. Directed and coordinated multi-disciplinary team responsible for integrating 135 properties into EQR systems, coordination of hiring/training 800 employees
  - Obtained favorable IRS tax ruling resulting in up to \$11M reduction of tax liabilities.
  - Prop Mgmt G & A savings \$800k better than pro-forma.
  - First payroll was 96% accurate (best performance of 3 major mergers).
  - Began disposition process for properties as needed; completed transition of development supervision from MRYP to EQR; supervised Joint Venture deals.
  - Terminated/reduced scope of unnecessary capital projects and identified critical projects
  - Completed assumption of MRY LC and \$183M of mortgage debt; completed re-marketing bonds; Transitioned servicing of conventional debt to EQR and arranged bond compliance monitoring agencies.
- Responsible for strategic oversight and cash management of privately financed portfolio that required monthly operating and capital draws. Identified and eliminated General Partner's fronting of operating cash to partnership through designing and implementing new forecasting process.
- Increased NOI of distressed, mixed-use asset over 13% within first year of oversight and second year NOI in place for additional 17% increase.

## MAJOR ACCOMPLISHMENTS - EPDC

- Oversaw implementation of strategic plans and financial management for retail portfolio (36 properties, annual revenues in excess of \$200 million, value in excess of \$1.2B) and for the Asset Management Department (annual revenues of \$2.5 million), reporting to COO. Provided direction to management, leasing, accounting and legal regarding ownership goals. Approved all specialty store leases and amendments, capital expenditures and CAM/RET billings and completed quarterly reports on financial and operational performance for ownership.
- Achieved consistent positive annual variances of 2-4% against budgeted cash flow for portfolio.
- Dealmaker in refinancing of \$275M of expiring debt and restructured \$50M of debt to reduce amortization. Completed \$50M securitization of debt on 5 assets. Obtained \$5M in new financing, \$69M in refinancing proceeds and negotiated postponement of \$150M foreclosure.
- Assisted in single asset disposition as well as key player in the planned disposition of 23 shopping centers with combined value of over \$900M. Supervised marketing process, led or assisted in negotiations resulting in the sale of four properties (\$408M), including the 1.7M s.f. Old Orchard Center in Skokie, Illinois. Four other properties were under contract when transferred divisions to EQR.
- Obtained a \$400,000 tax increment financing and successfully resolved 5-year tax appeal resulting in a \$400,000 refund.

*Oak Therapeutic School, Chicago, Illinois*  
*Jewish Children's Bureau, Skokie, Illinois*

*Sept 1982 - April 1986*  
*Sept 1980 - Aug 1982*

*Therapist* Provided individual therapy for children and adolescents, ages 5 to 18

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## EDUCATION

Northwestern University, Evanston, Illinois  
Smith College, Northampton, Massachusetts  
Brandeis University, Waltham, Massachusetts

Master of Management - Finance and Marketing  
Master of Social Work  
Bachelor of Arts - Psychology

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## AWARDS AND RECOGNITION

- Developed in-house Rehab and Capital Improvement department which was designated "most highly engaged" department in company by outside consulting firm.
  - Contributions to BRE Leadership on a special project and presented to the BRE Board were especially noted by Senior Management as "outstanding".
  - Graduated Magna Cum Laude from Brandeis University.
- 

## BOARD WORK

Board Member, Advancement Committee

Simon Youth Foundation

2013-2017



# TAHOE FOREST HEALTH SYSTEM

Origination Date:	05/2000
Last Approved:	01/2020
Last Revised:	01/2020
Next Review:	01/2023
Department:	Board - ABD
Applicabilities:	System

## Board Compensation and Reimbursement, ABD-03

### 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: 01/2020, 10/2017, 11/2015, 01/2014, 01/2012, 01/2010

## Attachments

No Attachments

## Approval Signatures

Step Description	Approver	Date
	Harry Weis: CEO	01/2020
	Martina Rochefort: Clerk of the Board	01/2020

COPY



## **Board Informational Report**

**By: Jim Hook**  
Corporate Compliance  
Consultant, The Fox Group

**DATE:** January 28, 2021

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### **2020 Compliance Program 4<sup>th</sup> Quarter and Annual Report (Open Session)**

The Compliance Committee is providing the Board of Directors (BOD) with a report of the 4<sup>th</sup> Quarter 2020 Compliance Program activities (Open Session). This report includes the annual report for 2020. This report assists the BOD to meet its obligations to be knowledgeable about the content and operation of the seven components of the Compliance Program.

OPEN SESSION

Period Covered by Report: **January 1, 2020 – December 31, 2020**  
Completed by: James Hook, Compliance Officer, The Fox Group

**1. Written Policies and Procedures**

1.1. The District's Corporate Compliance Policies and Procedures are reviewed and updated as needed. In the 4<sup>th</sup> Quarter, the following policy was reviewed with recommendations by the Compliance Department:

1.1.1. ALG-1911 HIPAA Violations Sanctions: specified falsifying information in medical or account records is a Level 4 offense.

**2. Compliance Oversight / Designation of Compliance Individuals**

2.1. Corporate Compliance Committee Membership as of September 30, 2020:

Jim Hook, The Fox Group – Compliance Consultants

Judy Newland, RN – Chief Operating Officer

Karen Baffone RN- Chief Nursing Officer

Harry Weis – Chief Executive Officer

Crystal Betts – Chief Financial Officer

Jake Dorst – Chief Information and Innovation Officer

Alex MacLennan – Chief Human Resources Officer

Matt Mushet – In-house Legal Counsel

Scott Baker, Vice President of Physician Services

Todd Johnson, Privacy Officer and Risk Manager

Tamera Royston, HIM Manager

**3. Education & Training**

3.1. All employees are assigned HIPAA Privacy and Security Rule training, and Compliance Program training, via Health Stream.

3.2. Code of Conduct and Health Stream compliance and privacy training for new Medical staff members and physician employees are completed as part of initial orientation.

**4. Effective Lines of Communication/Reporting**

4.1. A Compliance log is maintained for all calls to the Compliance Hotline and other reports made to the Compliance Department. One report was made directly to the Compliance Department in the 4<sup>th</sup> Quarter of 2020. Three reports were made during 2020.

4.2. HIPAA violations are reported to the Privacy Officer. The Privacy Officer maintains a log of reported events and investigations. Four reports were made to the Privacy Officer in the 4<sup>th</sup> Quarter of 2020. A total of 31 reports were made in 2020.

OPEN SESSION

4.3. The Compliance Department published three articles in the Pacesetter in the 4<sup>th</sup> Quarter of 2020, and a total of nine articles in 2020.

**5. Enforcing Standards through well-publicized Disciplinary Guidelines**

5.1. In the 4<sup>th</sup> Quarter of 2020, existing employees completed 99.3% of the required Health Stream courses. For all of 2020, existing employees completed 99% of HIPPA and Corporate Compliance modules.

Overall, 99.4% of new hires completed HIPPA and Corporate Compliance Health Stream courses in the 4<sup>th</sup> Quarter of 2020. Overall completion by new hires for the year is also 99.4%.

5.2. All new staff hires, and newly privileged physicians, receive criminal background checks and are checked against the OIG and GSA list of exclusions prior to hiring/appointment. Members of the Medical Staff are checked against the OIG/GSA exclusion lists each month. All employees are screened against the OIG/GSA exclusion list every quarter. All vendors are checked continuously using the vendor credentialing program.

**6. Auditing & Monitoring**

6.1. Two audits were completed during the 4<sup>th</sup> Quarter of 2020 as part of the 2020 Corporate Compliance Work Plan.

6.1.1. Truckee Surgery Center Medical Records/Billing: audit of coding for 84 cases in 2<sup>nd</sup> calendar quarter showed overall accuracy of 98.8% for CPT coding, modifier assignment and ICD-10-CM diagnosis assignment. Audit completed by outside service that completes coding for billing service.

6.1.2. ECC Physician Admission Certifications: admission certifications of both Medicare patients admitted for rehab were completed by physicians.

6.2. Nine additional audits were completed in the first three quarters of 2020, and were reported previously.

6.3. All audits on the 2020 Corporate Compliance Workplan were completed in 2020.

**7. Responding to Detected Offenses & Corrective Action Initiatives**

Investigations of suspected and actual compliance issues incidents were initiated. Some investigations revealed no violations; others required remediation and refunds to payers.

OPEN SESSION

Remediation measures included: additional staff training, changes in processes, and updated policies and procedures were implemented to prevent further violations.

**8. Routine Compliance Support**

The Compliance Department provides routine support to important TFHD initiatives, such as the terms and conditions of physician compensation arrangements, and questions about billing, and compliance with other laws and regulations.

**TAHOE FOREST HEALTH SYSTEM  
CORPORATE COMPLIANCE PROGRAM  
2021 TFHS WORK PLAN**

Tahoe Forest Health System is committed to full compliance with all applicable laws, rules and regulations, and to conduct itself with the highest level of business and community ethics and standards.

**Objectives identified** for focus in the current year relate to the elements of an effective compliance program as defined in the Federal Sentencing Guidelines, items identified in the OIG’s ongoing Work Plan, and risk areas identified by the Tahoe Forest Health System.

OBJECTIVE / ACTION	Assigned To	GOAL	ACTION COMPLETION TARGET				STATUS
			1 <sup>ST</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	
<b>1. Policies &amp; Procedures</b>							
A. Identify, review and revise P&Ps related to Compliance	CCO/CCA	Policy approval	X	X	X	X	
<b>2. High Level Oversight</b>							
A. Corporate Compliance Officer provides quarterly and annual compliance reports to the Board of Directors. Report.	CEO/CCO	Quarterly and Annual report to Board	X	X	X	X	
B. Board Evaluation of Corporate Compliance Program	CEO/CCO	Evaluation of Compliance Program				X	
C. Compliance Committee Evaluation of Compliance Program	Compliance Committee	Evaluation of Compliance Program				X	
<b>3. Education, Training, &amp; Communication</b>							
A. Education and Training to the Code of Conduct via Health Stream new staff only (C of C)	CHR	100% completion of C of C training	X	X	X	X	
B. Annual Attestation to the Code of Conduct: existing Employees and Physician	CHR/CCO	100% completion of C of C training				X	
C. Health Stream training content related to compliance and HIPAA	CHR/CCO	100% completion of Compliance/ HIPAA Training	X	X	X	X	
D. BOD compliance training program	CCO	Annual training for Board of Directors		X			
E. Annual compliance training for Directors, Managers and Supervisors	CCO	Annual/Update training		X			
F. Medical Staff annual compliance update via Health Stream	CHR	Annual update completed		X			

**TAHOE FOREST HEALTH SYSTEM  
CORPORATE COMPLIANCE PROGRAM  
2021 TFHS WORK PLAN**

			ACTION COMPLETION TARGET				STATUS
OBJECTIVE / ACTION	Assigned To	GOAL	1 <sup>ST</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	
G. Bi-monthly communication to staff using the Pacesetter/other methods (Privacy, Non-discrimination, compliance reporting, etc.)	CCO	Articles published	X	X	X	X	
H. Supplier Code of Conduct	Mat Mgr./CCO	Distribute to all Vendors annually	X	X	X	X	
<b>4. Monitoring and Auditing</b>		<b>Audit and Monitoring Source</b>					
		<b>Internal Audit</b>	<b>External Audit</b>	<b>1<sup>ST</sup> Qtr</b>	<b>2<sup>nd</sup> Qtr</b>	<b>3<sup>rd</sup> Qtr</b>	<b>4<sup>th</sup> Qtr</b>
A. Hospital: Patient admission Criteria/appropriate patient status (2 midnight rule)	CNO/CCA	X				X	
B. Physician payment audit	CCO	X		X	X	X	X
C. Employee Access Audit-Varian, NTT, EPIC	PRIVACY OFFICER/CCO	X			X		
D. Home Health documentation for PPS, including documentation of face-to-face visits and new COPs (pending release of new COPs)	CNO/Dir of Trans Scvs.	X		X	X	X	X
E. External Audit for ICD 10 Coding	CFO/Dir HIM		X		X		X
F. MSC/Clinic/Hospitalists/Cancer Center E/M billing and medical records audit	CFO/Dir HIM		X			X	
G. Medical record documentation and billing for Transitional Care Management/Chronic Care Management	CNO/CCA	X		X			
H. Hospice Billing: refunds for cases exceeding the inpatient and outpatient caps	CNO/Dir Hospice					X	
I. Rural Health Clinic Consents (IM/Card, IVCH)	CCO/LA				X		
J. Truckee Surgery Center Medical Records/Billing Audit	CNO					X	
<b>5. Response, Investigation, Corrective Action, Reporting</b>							
A. Respond, investigate, and follow up all Hotline calls/complaints within 30 days.	CCO	100% within 30 days					Ongoing

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			ACTION COMPLETION TARGET				STATUS
OBJECTIVE / ACTION	Assigned To	GOAL	1 <sup>ST</sup> Qtr	2 <sup>nd</sup> Qtr	3 <sup>rd</sup> Qtr	4 <sup>th</sup> Qtr	
B. HIPAA 2020 annual report of unauthorized disclosures to HHS	CFO	Timely Submission	X				
<b>6. Enforcement and Discipline</b>							
A. Enforce Exclusion policy for employees, medical staff and vendors	CHR/CCO	Audit for compliance					Ongoing
<b>7. Responding Promptly to Detected Offenses and Undertaking Corrective Action</b>							
A. Respond, investigate, and report to State and Federal authorities for HIPAA and other Compliance issues	CCO/CFO	100% timely completion					Ongoing