



Health Plan Trustee Board Agenda

Wednesday, February 4, 2026, 3:30 PM

203 Main Ave E.
Third Floor
Twin Falls, ID 83301

Members: Travis Rothweiler; Mitch Humble; Gretchen Scott; Kristen Kohntopp; Breanna Howard

- 1) Call Meeting to Order/Confirmation of Quorum
- 2) Consent Calendar
 - a) **ACTION ITEM:** Approval of the Minutes and Financial Statements from January 7, 2026.
By: Gretchen Scott, Deputy City Manager
- 3) Items of Consideration
 - a) **INFORMATIONAL:** Review Administrative fee invoices.
By: Breanna Howard, CFO
 - b) **INFORMATIONAL:** Updated financial reports for Oct 2025, Nov 2025, Dec 2025.
By: Breanna Howard, CFO
 - c) **INFORMATIONAL:** Review financial statements that will be submitted to the DOI.
By: Breanna Howard, CFO
 - d) **ACTION ITEM:** Board approval to move Health Plan Trust meeting from the first Wednesday of the month to the third Wednesday of the month.
By: Breanna Howard, CFO
- 4) General Public Input
- 5) Adjournment

Any person(s) needing special accommodation to participate in the above-noticed meeting could contact Rachael Long (208) 735-7287 at least two working days before the meeting. Si Desae Esta information in Español, Por favor llama a Rachael Long al telephone (208) 735-7287.



**City of Twin Falls Health Plan Trust
Minutes**

Wednesday, January 7, 2026, 3:30 PM
203 Main Ave E Room 303

Members: Breanna Howard, Mitch Humble, Gretchen Scott, Travis Rothweiler

1. Call to Order

A. The meeting was called to order at 3:30 PM.

2. Consent Calendar

A. No minutes available from December 8th; no motion on the consent calendar.

3. Items of Consideration

A. **Bylaws Update** – Travis will draft bylaws and send to City Attorney Bruce Castleton for review. The item will be added to the agenda once it is ready.

B. **Financial Update** - Breanna provided a profit and loss statement update. A copy of the report is included. During the meeting, a detailed financial overview of the health plan trusts was discussed. The current deposit account balance stands at \$2,150,489, with an additional \$47,246 in the cash account, bringing total liquid cash to \$2,197,736. Importantly, the trust holds no liabilities, and the retained earnings are at \$1,398,814 with a net income contribution of \$798,921 for the reporting period. The accompanying profit and loss statement detailed income from employee premiums amounting to \$271,262 and employer contributions totaling \$1,060,525, supplemented by \$9,300 in interest, contributing to an overall income of \$1,341,106.83.

On the expenses side, payments to Hub International for administrative fees amounted to \$19,278, while medical and prescription claims totaled \$379,756 and \$132,529, respectively. An additional \$9,000 was paid to Windsor Services, QuickBooks expenses will be larger next month to purchase the full year subscription. Holly Troxel's charges were noted at \$1,334, resulting in total expenses of \$542,185. The board is expecting more detailed reporting from Select Health by February for both FY 2025 plan end as well as first quarter of FY 2026. Challenges with an error in the billing for the \$2 HSA fee per employee persisted, requiring follow-up to obtain a credit back and correctly billing in the future. It was noted employee premiums seemed high, so there will be a review of the employee premiums and an update on the next month's financial statements.

4. Public and Committee Comments

No public comments were made, and no additional committee comments were noted.

Meeting adjourned at 3:47 PM

Balance Sheet

City of Twin Falls Health Plan Trust

As of December 31, 2025

DISTRIBUTION ACCOUNT	TOTAL
Assets	
Current Assets	
Bank Accounts	
Depositor Account	2,150,489.82
Trust Checking Account	47,246.70
Total for Bank Accounts	\$2,197,736.52
Total for Current Assets	\$2,197,736.52
Total for Assets	\$2,197,736.52
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Claims & Accounts Payable	0.00
Total for Accounts Payable	\$0.00
Total for Current Liabilities	\$0.00
Total for Liabilities	\$0.00
Equity	
Retained Earnings	1,398,814.98
Net Income	798,921.54
Total for Equity	\$2,197,736.52
Total for Liabilities and Equity	\$2,197,736.52

Profit and Loss by Month
City of Twin Falls Health Plan Trust
 October-December, 2025

DISTRIBUTION ACCOUNT	OCTOBER 2025	NOVEMBER 2025	DECEMBER 2025	TOTAL
Income				
Employee Premiums	14,565.50	54,098.50	29,306.00	97,970.00
Employer Premiums	185,829.50	672,097.50	375,891.00	1,233,818.00
Interest Income	2,645.41	2,680.96	3,992.46	9,318.83
Total for Income	203,040.41	728,876.96	409,189.46	\$1,341,106.83
Cost of Goods Sold				
Gross Profit	203,040.41	728,876.96	409,189.46	\$1,341,106.83
Expenses				
Admin Fees				
HUB International	6,426.00	6,426.00	6,426.00	19,278.00
Total for Admin Fees	6,426.00	6,426.00	6,426.00	\$19,278.00
Claims				
Medical Claims	48,909.99	118,724.94	212,121.81	379,756.74
RX Claims	32,404.36	53,134.54	46,990.15	132,529.05
Total for Claims	81,314.35	171,859.48	259,111.96	\$512,285.79
Contractual Services - Windsor	3,000.00	3,000.00	3,000.00	9,000.00
Dues & Subscriptions - Quickbooks	57.50	115.00	115.00	287.50
Legal fees - Hawley-Troxell, LLP			1,334.00	1,334.00
Total for Expenses	90,797.85	181,400.48	269,986.96	\$542,185.29
Net Operating Income	112,242.56	547,476.48	139,202.50	\$798,921.54
Other Income				
Other Expenses				
Net Other Income				
Net Income	112,242.56	547,476.48	139,202.50	\$798,921.54



Date: Wednesday, February 4, 2026
To: Honorable Mayor and City Council
From:

INFORMATIONAL

Request:

Review Administrative fee invoices.

Time Estimate:

Background:

Approval Process:

Budget Impact:

Regulatory Impact:

History:

Analysis:

Conclusion:

Attachments:

1. PHI - 122025 - City of Twin Falls Admin Invoice
2. PHI - 102025 - City of Twin Falls Admin Invoice
3. PHI - 112025 - City of Twin Falls Admin Invoice

Invoice # 202512
 Invoice Date: 12/5/2025



BILLING INVOICE
 12/1/25 - 12/31/25

G1017524 - City of Twin Falls Health Plan Trust

Subgroup #	Subgroup Name	Fee Type	Amount	
1005	CITY OF TWIN FALLS BI-WEEKLY	Administrative Fees	\$ 1,270.00	56,737.22
		HealthEquity	\$ 494.00	
		Pass Thru Outside Stop Loss - SPEC	\$ 2,110.74	
		Pass Thru Outside Stop Loss - AGG	\$ 52,862.48	
1006	CITY OF TWIN FALLS FIRE MONTHLY	Administrative Fees	\$ 200.00	8,937.20
		HealthEquity	\$ 80.00	
		Pass Thru Outside Stop Loss - SPEC	\$ 332.40	
		Pass Thru Outside Stop Loss - AGG	\$ 8,324.80	
1007	CITY OF TWIN FALLS LIBRARY	Administrative Fees	\$ 80.00	3,574.88
		HealthEquity	\$ 32.00	
		Pass Thru Outside Stop Loss - SPEC	\$ 132.96	
		Pass Thru Outside Stop Loss - AGG	\$ 3,329.92	
1008	CITY OF TWIN FALLS COBRA	Administrative Fees	\$ 10.00	442.86
		HealthEquity	\$ -	
		Pass Thru Outside Stop Loss - SPEC	\$ 16.62	
		Pass Thru Outside Stop Loss - AGG	\$ 416.24	
Total Amount Due:			\$ 69,692.16	

Invoice # 202510
 Invoice Date: 10/7/2025



BILLING INVOICE
 10/1/25 - 10/31/25

G1017524 - City of Twin Falls Health Plan Trust

Subgroup #	Subgroup Name	Fee Type	Amount	
1005	CITY OF TWIN FALLS BI-WEEKLY	Administrative Fees	\$ 1,255.00	56,066.93
		HealthEquity	\$ 488.00	
		Pass Thru Outside Stop Loss - SPEC	\$ 2,085.81	
		Pass Thru Outside Stop Loss - AGG	\$ 52,238.12	
1006	CITY OF TWIN FALLS FIRE MONTHLY	Administrative Fees	\$ 200.00	8,937.20
		HealthEquity	\$ 80.00	
		Pass Thru Outside Stop Loss - SPEC	\$ 332.40	
		Pass Thru Outside Stop Loss - AGG	\$ 8,324.80	
1007	CITY OF TWIN FALLS LIBRARY	Administrative Fees	\$ 80.00	3,574.88
		HealthEquity	\$ 32.00	
		Pass Thru Outside Stop Loss - SPEC	\$ 132.96	
		Pass Thru Outside Stop Loss - AGG	\$ 3,329.92	
1008	CITY OF TWIN FALLS COBRA	Administrative Fees	\$ 10.00	442.86
		HealthEquity	\$ -	
		Pass Thru Outside Stop Loss - SPEC	\$ 16.62	
		Pass Thru Outside Stop Loss - AGG	\$ 416.24	
		2025-2026 Implementation Credit	\$ (50,000.00)	
Total Amount Due:			\$ 19,021.87	

Invoice # 202511
 Invoice Date: 11/6/2025



BILLING INVOICE
 11/1/25 - 11/30/25

G1017524 - City of Twin Falls Health Plan Trust

Subgroup #	Subgroup Name	Fee Type	Amount	
1005	CITY OF TWIN FALLS BI-WEEKLY	Administrative Fees	\$ 1,255.00	56,066.93
		HealthEquity	\$ 488.00	
		Pass Thru Outside Stop Loss - SPEC	\$ 2,085.81	
		Pass Thru Outside Stop Loss - AGG	\$ 52,238.12	
1006	CITY OF TWIN FALLS FIRE MONTHLY	Administrative Fees	\$ 200.00	8,937.20
		HealthEquity	\$ 80.00	
		Pass Thru Outside Stop Loss - SPEC	\$ 332.40	
		Pass Thru Outside Stop Loss - AGG	\$ 8,324.80	
1007	CITY OF TWIN FALLS LIBRARY	Administrative Fees	\$ 80.00	3,574.88
		HealthEquity	\$ 32.00	
		Pass Thru Outside Stop Loss - SPEC	\$ 132.96	
		Pass Thru Outside Stop Loss - AGG	\$ 3,329.92	
1008	CITY OF TWIN FALLS COBRA	Administrative Fees	\$ 10.00	442.86
		HealthEquity	\$ -	
		Pass Thru Outside Stop Loss - SPEC	\$ 16.62	
		Pass Thru Outside Stop Loss - AGG	\$ 416.24	
Total Amount Due:			\$ 69,021.87	



Date: Wednesday, February 4, 2026
To: Honorable Mayor and City Council
From:

INFORMATIONAL

Request:

Updated financial reports for Oct 2025, Nov 2025, Dec 2025.

Time Estimate:

Background:

Approval Process:

Budget Impact:

Regulatory Impact:

History:

Analysis:

Conclusion:

Attachments:

1. HPT - PL 12-31-25

Profit and Loss
City of Twin Falls Health Plan Trust
October 1-December 31, 2025

Distribution account	October 2025	November 2025	December 2025
Income			
Employee Premiums	34,336.83	34,327.17	34,419.50
Employer Premiums	428,526.50	429,400.50	431,930.50
Interest Income	2,645.41	2,680.96	3,992.46
Total for Income	465,508.74	466,408.63	470,342.46
Gross Profit	465,508.74	466,408.63	470,342.46
Expenses			
Admin Fees			
HUB International	6,426.00	6,426.00	6,426.00
Select Health			
Bi-Weekly Select Health	1,255.00	1,255.00	1,270.00
Cobra - Select Health	10.00	10.00	10.00
Fire Monthly - Select Health	200.00	200.00	200.00
Library - Select Health	80.00	80.00	80.00
Total for Select Health	1,545.00	1,545.00	1,560.00
Total for Admin Fees	7,971.00	7,971.00	7,986.00
Claims			
Medical Claims	48,909.99	118,724.94	212,121.81
RX Claims	32,404.36	53,134.54	46,990.15
Total for Claims	81,314.35	171,859.48	259,111.96
Contractual Services - Windsor	3,000.00	3,000.00	3,000.00
Dues & Subscriptions - Quickbooks	57.50	115.00	115.00
Health Equity			
Bi-Weekly Health Equity	488.00	488.00	494.00
Fire Monthly - Health Equity	80.00	80.00	80.00
Library - Health Equity	32.00	32.00	32.00
Total for Health Equity	600.00	600.00	606.00
Legal fees - Hawley-Troxell, LLP			1,334.00
Stop Loss - AGG			
Bi-Weekly - Stop - AGG	52,238.12	52,238.12	52,862.48
Cobra - Stop - AG	416.24	416.24	416.24
Fire Monthly - Stop - AGG	8,324.80	8,324.80	8,324.80
Library - Stop - AGG	3,329.92	3,329.92	3,329.92
Total for Stop Loss - AGG	64,309.08	64,309.08	64,933.44
Stop Loss - SPEC			
Bi-Weekly - Stop SPEC	2,085.81	2,085.81	2,110.74
Cobra - Stop - SPEC	16.62	16.62	16.62
Fire Monthly - Stop - SPEC	332.40	332.40	332.40

Library - Stop - SPEC	132.96	132.96	132.96
Total for Stop Loss - SPEC	2,567.79	2,567.79	2,592.72
Total for Expenses	159,819.72	250,422.35	339,679.12
Net Operating Income	305,689.02	215,986.28	130,663.34
Other Income			
Implementation Credit	50,000.00		
Total for Other Income	50,000.00		
Net Other Income	50,000.00		
Net Income	355,689.02	215,986.28	130,663.34

Accrual Basis Saturday, January 24, 2026 12:01 AM GMTZ

Total

103,083.50

1,289,857.50

9,318.83

\$1,402,259.83

\$1,402,259.83

19,278.00

3,780.00

30.00

600.00

240.00

\$4,650.00

\$23,928.00

379,756.74

132,529.05

\$512,285.79

9,000.00

287.50

1,470.00

240.00

96.00

\$1,806.00

1,334.00

157,338.72

1,248.72

24,974.40

9,989.76

\$193,551.60

6,282.36

49.86

997.20

398.88

\$7,728.30

\$749,921.19

\$652,338.64

50,000.00

\$50,000.00

\$50,000.00

\$702,338.64



Date: Wednesday, February 4, 2026
To: Honorable Mayor and City Council
From:

INFORMATIONAL

Request:

Review financial statements that will be submitted to the DOI.

Time Estimate:

Background:

Approval Process:

Budget Impact:

Regulatory Impact:

History:

Analysis:

Conclusion:

Attachments:

1. Self-Funded_12.31.25_QtrlyStmt

**SELF-FUNDED HEALTH CARE PLANS
IDAHO CODE TITLE 41 CHAPTER 40
QUARTERLY STATEMENT**

FOR THE QUARTER ENDED December 31, 2025

City of Twin Falls Health Plan Trust
(Name of Plan)

Location of Accounting Books and Records 203 Main Ave E _____
Street

Twin Falls Idaho 83301 (208)-735-7287
City State Zip Telephone Number

Date Registered in Idaho 8/1/2025 Date Operations Commenced 10/1/2025

Certificate of Registration # _____

Plan Year End 9/30/2026 Benefit Year End (if different) _____

Quarterly Statement Contact Breanna Howard, Trustee | bhoward@tfid.org | 208-735-7285
Name & Title E-mail Address Telephone Number

Internet Website Address (if any) _____

BOARD OF TRUSTEES

Name & Title	Name & Title
<u>Breanna Howard, Trustee</u>	_____
<u>Gretchen Scott, Trustee</u>	_____
<u>Kristen Kohntopp, Trustee</u>	_____
<u>Mitch Humble, Trustee</u>	_____
<u>Travis Rothweiler, Trustee</u>	_____

This section to be completed by a Trustee and Notarized:

STATE OF IDAHO)
County of: _____)

_____(Print name), Trustee, being duly sworn, deposes and says that they are the above described Trustee of said Trust and that this quarterly statement, together with all attachments and exhibits, to the best of their information, knowledge and belief is a full, true, and correct statement of the condition and affairs of said arrangement

On _____
(Date)

Trustee Signature (Sign in front of Notary)

Required Notarization of Signature Above:

Subscribed and sworn to before me this
_____ Day of _____, 20____

Notary Signature: _____

My commission expires: _____

NAME OF PLAN: City of Twin Falls Health Plan Trust

For the quarter ending: December 31, 2025

**BALANCE SHEET
ASSETS**

	Column 1 Current Quarter	Column 2 Prior Year End
1. Bonds:	\$	\$
1.1 Government Bonds	0	0
1.2 Corporate Bonds	0	0
2. Stocks & Mutual Funds.....	0	0
3. Cash on hand and on deposit	\$2,197,736.52	0
4. Certificates of Deposit (CD's).....	0	0
5. Short-term investments	0	0
6. Write-ins for invested assets (Pref. Stock, Etc.)	0	0
a. _____		
b. _____		
c. _____		
7. <u>Subtotal, cash & invested assets (ln. 1 through 6c) ...</u>	<u>\$2,197,736.52</u>	<u>0</u>
8. Uncollected contributions	\$1,816.00	0
9. Interest and other investment income due and accrued	0	0
10. Stop-Loss Receivable from carrier	0	0
11. Prepaid Expenses	0	0
12. Write-ins for other than invested assets	0	0
a. _____		
b. _____		
c. _____		
13. <u>TOTAL ASSETS (lines 7 through 12c)</u>	<u>\$2,199,552.52</u>	<u>0</u>

(If there is no balance for an asset category provided then enter "0" (zero) on Balance Sheet.)

NAME OF PLAN: City of Twin Falls Health Plan Trust

For the quarter ending: December 31, 2025

**BALANCE SHEET
LIABILITIES AND SURPLUS**

	Column1 Current Quarter	Column 2 Prior Year End
1. Claims unpaid	0	\$0
2. Incurred but not reported (IBNR) liability	0	0
3. Unearned contributions	0	0
4. Stop Loss premiums due but unpaid.....	0	0
5. Claims administration/TPA fees payable	96,582.90	0
6. Management/Professional Service fees payable	0	0
7. Taxes due or accrued	0	0
8. Write-ins for other liabilities (Contractually payable)	0	0
a. _____		
b. _____		
c. _____		
9. <u>Total liabilities (lines 1 through 8c)</u>	<u>96,582.90</u>	<u>0</u>
SURPLUS		
10. Initial paid in and contributed surplus.....	2,102,969.62	0
11. Write-ins for special surplus funds (Surplus Notes, Rate Stabilization Reserve).....	0	0
a. _____	a.	
b. _____	b.	
c. _____	c.	
12. Unassigned earned/(lost) surplus	<u>0</u>	<u>0</u>
13. <u>Total surplus (lines 10 through 12)</u>	<u>2,102,969.62</u>	<u>0</u>
14. <u>TOTAL LIABILITIES & SURPLUS (line 9 + line 13)</u>	<u>2,199,552.52</u>	<u>0</u>

(If there is no balance for a liability & surplus category then enter "0" (zero) on Balance Sheet.)

NAME OF PLAN: City of Twin Falls Health Plan Trust

For the quarter ending: December 31, 2025

STATEMENT OF INCOME

	Column 1 Total Year to Date	Column 2 Prior Year to Date
1. Contributions from: Employer/University/Sponsor for Active Members \$ _____ +Retirees \$ _____ =	1,289,857.50	0
2. Contributions from Participants by Active Members \$ _____ +Retirees \$ _____ =	103,083.50	0
3. Write in for other contributions (COBRA, etc.).....		0
a. HSA Admin Fees	1,816.00	
b. Implementation Credit	50,000.00	
4. Stop Loss recovered.....	0	0
5. Write-ins for miscellaneous revenue:	0	0
a.		
b. _____		
6. <u>Subtotal operating revenue</u> (lines 1 through 5b).....	<u>1,444,757.00</u>	0
7. Claims incurred by Active Members \$ _____ +Retirees \$ _____ =	512,285.79	0
8. Change in IBNR (From Prior Year End)	0	0
9. Stop-Loss coverage expense paid	201,279.90	0
Active Members \$ _____ +Retirees \$ _____ =		
10. Claims administration/TPA fees paid for Active Members \$ _____ +Retirees \$ _____ =	6,456.00	0
11. Management/Professional Service fees paid.....	29,612.00	0
12. Taxes paid.....	0	0
13. Write-ins for other expenses/fees paid.....		0
a. Quick Books Subscription	287.50	0
b. _____		0
14. <u>Subtotal operating deductions</u> (lines 7 through 13b) ...	<u>749,921.19</u>	0
15. OPERATING GAIN (LOSS) (line 6 minus line 14)	694,835.81	0
16. Investment interest net of expenses earned/ (lost).....	9,318.83	0
17. Net realized capital gains/ (loss).....	0	0
18. NET INCOME (LOSS) (sum of lines 15 through 17) ...	<u>704,154.64</u>	0

**(Where Active Members \$ _____ +Retirees \$ _____ = spaces are applicable, write in each group's \$ amounts)
(If there is no balance for an income or expense item then enter "0" (zero) on Income Statement)**

NAME OF PLAN: City of Twin Fall Health Plan Trust

For the quarter ending: December 31, 2025

RECONCILIATION OF SURPLUS

	Column 1 Current Year to Date	Column 2 Prior Year End
1. Total surplus, beginning of year	\$1,398,814.98	\$0
2. Total Net gain/(loss)	704,154.64	0
3. Write-ins for changes to surplus (Additional paid in, Surplus Notes, etc.)	0	0
a. _____	a.	0
b. _____	b.	0
c. _____	c.	0
4. Total surplus, end of quarter (lines 1 through 3c)	2,102,969.62	0

ADEQUACY OF SURPLUS

	Column 1 Current Year to Date	Column 2 Prior Year End
1. Total surplus, end of quarter (line 4 above)	\$2,102,969.62	\$0
2. Minimum required surplus*1	1,394,458.00	0
3. Excess (deficient) reserves (line 1 minus line 2)	708,511.62	0

(If there are no balances for write-ins enter "0" (zero) on Reconciliation of Surplus)

*1 Minimum surplus is calculated by either method (a) or (b) under Idaho Code, §41-4010(3); see excerpt below. NOTE: If using method (b), PLEASE provide your actuary's calculation of minimum surplus:

41-4010(3): In addition to reserves required by this section, a self-funded plan shall establish and maintain in its trust fund surplus equal to at least:

(a) The equivalence of three (3) months of contributions for the current plan year; or

(b) One hundred ten percent (110%) of the difference between the total dollar aggregate stop-loss attachment point plus costs of operation and the total dollar expected contributions for the current plan year... (note must have a 12/15 aggregate stop loss plan to use this calculation)

NAME OF PLAN: City of Twin Falls Health Plan Trust

For the quarter ending: December 31, 2025

STATEMENT OF CASH FLOW (Totals)

Column1

Column 2

Cash from Operations

- 1. Total contributions collected.....
- 2. Stop Loss recoverable collected
- 3. Investment interest collected net of expenses (deficit).....
- 4. Write-ins for other income:
 - a. Health Equity Admin Fees
 - b. Implementation Credit
- 5. **Total Income Collected (lines 1 through 4b)**.....
- 6. Claim expenses paid.....
- 7. Stop Loss coverage paid.....
- 8. TPA/ Claims Administration expenses paid
- 9. Management/Professional Service expenses paid
- 10. Write-in for other expenses paid:
 - a. Quick Books Subscription
 - b. _____
- 11. **Total Expenses Paid (lines 6 through 10b)**
- 12. **Net cash from operations (line 5 minus line 11)**

Current Year to Date	Prior Year to Date
\$1,392,941.00	\$0
0	0
9,318.83	0
	0
	0
50,000.00	0
1,452,259.83	0
415,702.89	0
201,279.90	0
6,456.00	0
29,612.00	0
	0
287.50	0
	0
653,338.29	0
798,921.54	0

Cash from Investments Sold & Acquired

- 13. Proceeds from investments sold, matured, or repaid.....
- 14. Cost of investments acquired.....
- 15. **Net Cash (deficit) from investments sold & acquired**.....

0	0
0	0
0	0

Cash from Other Applied Sources

- 16. Surplus Notes.....
- 17. Write-in for other cash applied (decrease):
 - a. _____
 - b. _____
- 18. **Net Cash from other applied sources (line 16 through 17b)**....

0	0
0	0
0	0
0	0
0	0

Reconciliation of Cash

- 19. **Net change in cash (line 12 + line 15 + line 18)**.....
- 20. Cash Balance at Beginning of Year.....
- 21. Cash Balance at end of period.....

798,921.54	0
1,398,814.98	0
2,197,736.52	0

(If there are no balances for a Cash Flow category then enter "0" (zero) on the Statement of Cash Flow)

NAME OF PLAN: City of Twin Falls Health Plan Trust

For the quarter ending: December 31, 2025

INTERROGATORIES

- 1. (a) Did the reporting entity implement any significant accounting policy changes?..... Yes () No (X)
(b) If "yes," was it filed with the Idaho Department of Insurance? Yes () No ()

- 2. (a) Has any change been made during the year of this statement in the trust agreement, bylaws, agreements, or other documents or instruments describing the rights and obligations of any of the parties subject to the arrangement(s)? Yes () No (X)
(b) If "yes," was it filed with the Idaho Department of Insurance? Yes () No ()

- 3. (a) If the reporting entity is subject to a management agreement, including third-party administrator(s), managing general agent(s), plan sponsor or other management firms/individual, or similar agreement, have there been any changes regarding the terms of the agreements or principals involved? Yes () No (X)
(b) If "yes," was it filed with the Idaho Department of Insurance? Yes () No ()

- 4. (a) Have there been any changes in the policy forms and policy rates? Yes () No (X)
(b) If "yes," was it filed with the Idaho Department of Insurance? Yes () No ()

- 5. (a) Are any contributions or recoverable amounts more than 30 days past due?..... Yes () No (X)
(b) If "yes," please state the aggregate dollar amount: \$ _____

- 6. (a) Are there any Claims Payable that have not been paid within 45 days of receipt of the claim? Yes () No (X)
(b) If "yes," please state the aggregate dollar amount: \$ _____



Date: Wednesday, February 4, 2026
To: Honorable Mayor and City Council
From:

ACTION ITEM

Request:

Board approval to move Health Plan Trust meeting from the first Wednesday of the month to the third Wednesday of the month.

Time Estimate:

Background:

Approval Process:

Budget Impact:

Regulatory Impact:

History:

Analysis:

Conclusion:

Attachments:

None