

**EASTERN PLUMAS HEALTH CARE DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE  
AGENDA**

**Thursday, March 25, 2021 at 8:30 a.m.**

**ATTENTION: As permitted by Governor Newsom’s Executive Order N-29-20 proclaiming a State of Emergency in the State of California, the March 25, 2021 Finance Committee meeting will be held in a virtual setting for the general public. The Board meeting location at the Portola Medical Clinic Conference Room will not be accessible to the public. The meeting is accessible to the public via Hangouts Meet (See the connection information below). Public comment will be accepted on any item on the agenda as called for by the Board chair until the close of public comment for each item.**

Any person with a disability may submit a request for reasonable modification or accommodation to the above-described means for accessing and offering comment at the meeting to Jessica Folchi at [jessica.folchi@ephc.org](mailto:jessica.folchi@ephc.org) who will swiftly resolve such request.

The Finance Committee meeting is accessible via Google Meets at: [meet.google.com/qcq-sqhb-zrk](https://meet.google.com/qcq-sqhb-zrk)  
Or by phone at: Phone Number 1.401.379.2601 PIN: 588 924 257#

	<u>Presenter(s)</u>	<u>I/D/A</u>	<u>Page(s)</u>
1. <b><u>Call to Order</u></b>	Dr. Paul Swanson	A	
2. <b><u>Roll Call</u></b>	Dr. Paul Swanson	I	
3. <b><u>Consent Calendar</u></b>	Dr. Paul Swanson	A	1-3
• Agenda			
• Meeting Minutes of 2.25.21 Finance Committee			
4. <b><u>Board Comments</u></b>	Board Members	I	
5. <b><u>Public Comment</u></b>	Members of the Public	I	
6. <b><u>CFO Report</u></b>	Katherine Pairish	I/D	4-15
• Report of February Financials			
7. <b><u>Adjournment</u></b>	Dr. Paul Swanson	A	

*The next regularly scheduled meeting of the Standing Finance Committee is April 22, 2021 at the Portola Medical Clinic Conference Room, 480 1<sup>st</sup> Street, Portola CA 96122.*

**EASTERN PLUMAS HEALTH CARE DISTRICT  
MEETING OF THE STANDING FINANCE COMMITTEE  
OF THE BOARD OF DIRECTORS  
MINUTES**

**Thursday, February 25, 2021 at 8:30 a.m.**

**1. Call to Order**

Meeting was called to order at 8:35 a.m.

**2. Roll Call**

Present: Paul Swanson, M.D., Board Member

Staff in attendance: Doug McCoy, CEO; Katherine Pairish, CFO; and Jessica Folchi, Executive Assistant

**3. Consent Calendar**

The consent calendar and minutes were approved as submitted.

Motion: Doug McCoy, Seconded by: Director Swanson

**4. Board Comments**

None.

**5. Public Comments**

None.

**6. CFO Report**

**Report of January Financials**

**Summary**

Total Patient Revenue for the month of January was under budget by \$360,276. Total Operating Expenses for the month of January were over budget by \$23,452. Year-to-date Net Loss was \$496,681. We budgeted for a Net Loss of \$2,108,153. PRIME IGT came back \$1,262,250 greater than what was budgeted and Contractual Adjustments were less than budget by \$523,245. Both of these had a positive impact on the bottom line for the seven months ended January 31, 2021.

**Revenues**

Year-to-Date Inpatient Revenue was under budget by \$251,427. Outpatient Revenue was over budget by \$225,956. Clinic Revenue was under budget by \$98,943.

**Expenses**

**Salaries and Benefits:** Year-to-Date Combined Salaries and Benefits were over budget by \$48,594.

**Professional Fees:** Year-to-Date Professional Fees were under budget by \$97,378.

**Repairs & Maintenance:** Year-to-Date Repairs & Maintenance were under budget by \$182,593.

**Supplies:** Year-to-Date Supplies were over budget by \$20,439.

**Purchased Services:** Year-to-Date Purchased Services were over budget by \$426,378. This included architectural fees, payments to our outside lab for COVID testing and travelers.

**Depreciation Expense:** Year-to-Date Depreciation Expense was under budget by \$10,699.

Meeting of the Standing Finance Committee of Eastern Plumas Health Care  
**February 25, 2021 MINUTES - Continued**

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Other Expenses: Other expenses were under budget by \$57,197. These include training, travel, and dues and subscriptions.

**Revenue Cycle**

Gross Accounts Receivable ended the month at \$5.3M. Gross Accounts Receivable days at January 31, 2021 were 51. We budgeted 45 and best practice is 55.

**Balance Sheet**

We paid off the Plumas Bank loan in February. The balance sheet will reflect the payoff in February in the amount of \$375,341.

**Additional Information**

Our cash position is good. Days cash on hand at January 31, 2021 was 257. Without the Medicare Advance, HHS Stimulus and PPP funds, days cash on hand would be 111. January 31, 2020 days cash on hand was 63. We will continue to work on the strategic/operating plan to determine the return on investment for some of the larger projects such as a new Rehab building, EPHC-owned MRI and Loyaltan clinic relocation.

Year-to-date we have paid \$395,495 for COVID supplies and testing.

We received good news regarding the HQAF6 IGT that was funded in December. The actual return of funds will be \$3,395,202; \$1,273,214 more than expected. We will receive these funds sometime in February.

7. **Adjournment**

Power outage at 9:12 a.m.

Meeting adjourned at 9:19 a.m.

**Eastern Plumas Health Care  
Financial Statements – Board Report  
February 2021**

**Summary**

For the month of February, 2021 we posted a net profit in the amount of \$1,089,628 – Thanks to the HQAF6 IGT in the amount of \$1,697,607. As we have discussed, the IGT's are crucial to our continued success.

Total Patient Revenue for the month of February was under budget by \$445,461. Total Operating Expenses for the month were over budget by \$68,018. Year-to-date Net Income was \$592,943. We budgeted for a year-to-date Net Loss of \$1,409,244.

**Revenues**

Year-to-Date Inpatient Revenue was under budget by \$563,539. Outpatient Revenue was over budget by \$139,372. Clinic Revenue was under budget by \$145,707.

**Expenses**

Salaries and Benefits: Year-to-Date Combined Salaries and Benefits were over budget by \$97,080.

Professional Fees: Year-to-Date Professional Fees were under budget by \$82,533.

Repairs & Maintenance: Year-to-Date Repairs & Maintenance were under budget by \$195,245.

Supplies: Year-to-Date Supplies were under budget by \$8,139.

Purchased Services: Year-to-Date Purchased Services were over budget by \$493,738. This included architectural fees, payments to our outside lab for COVID testing and travelers.

Depreciation Expense: Year-to-Date Depreciation Expense was under budget by \$27,076.

Other Expenses: Other expenses were under budget by \$68,422. These include training, travel, and dues and subscriptions.

**Revenue Cycle**

Gross Accounts Receivable ended the month at \$5.3M. Gross Accounts Receivable days at February 28, 2021 were 52. We budgeted 45 and best practice is 55.

**Balance Sheet**

We paid off the Plumas Bank loan in February in the amount of \$375,341. Total Assets increased by \$3,098,436 or 16.74% (not including the funds received for CARES Act, Medicare Advance and PPP).

**Additional Information**

Our cash position is good. Days cash on hand at February 28, 2021 was 269. Without the CARES Act, Medicare Advance, and PPP funds, days cash on hand would be 127. February 29, 2020 days cash on hand was 59.

Year-to-date we have paid \$450,883 for COVID supplies and testing.

We will begin the 21/22 budget process the first part of April.

Eastern Plumas Health Care  
Income Statement  
For the Month of February 2021

	% Net Pt Revenue	Actual	Month-to-Date Budget	\$ Variance	% Net Pt Revenue	Actual	Year-to-Date Budget	\$ Variance
<b>1 REVENUE</b>								
2 Inpatient Revenue - Acute		\$ 91,991	\$ 177,383	\$ (85,392)		\$ 748,242	\$ 747,416	\$ 826
3 Inpatient Revenue - Acute Pro Fees		\$ 6,215	\$ 14,215	\$ (8,000)		\$ 58,409	\$ 74,885	\$ (16,476)
4 Inpatient Revenue - Swing Bed		\$ 22,000	\$ 75,000	\$ (53,000)		\$ 694,000	\$ 665,480	\$ 28,520
5 Inpatient Revenue - SNF		\$ 578,400	\$ 681,331	\$ (102,931)		\$ 5,102,800	\$ 5,450,664	\$ (347,864)
6 Inpatient Revenue - Ancillary		\$ 88,823	\$ 151,613	\$ (62,790)		\$ 982,924	\$ 1,211,469	\$ (228,545)
7 Inpatient Revenue		\$ 787,429	\$ 1,099,542	\$ (312,113)		\$ 7,586,375	\$ 8,149,914	\$ (563,539)
8 Outpatient		\$ 1,567,531	\$ 1,654,115	\$ (86,584)		\$ 14,555,209	\$ 14,415,837	\$ 139,372
9 Clinics		\$ 374,754	\$ 421,518	\$ (46,764)		\$ 3,226,437	\$ 3,372,144	\$ (145,707)
<b>10 Total Patient Revenue</b>		\$ <b>2,729,719</b>	\$ <b>3,175,175</b>	\$ <b>(445,461)</b>		\$ <b>25,368,021</b>	\$ <b>25,937,895</b>	\$ <b>(569,874)</b>
11 Contractual Allowances		\$ (1,056,489)	\$ (1,265,112)	\$ 208,623		\$ (9,122,935)	\$ (9,764,638)	\$ 641,703
12 Charity Discounts		\$ (8,222)	\$ (8,501)	\$ 279		\$ (30,440)	\$ (65,446)	\$ 35,006
13 Other Allowances		\$ (15,502)	\$ (13,175)	\$ (2,327)		\$ (118,384)	\$ (102,427)	\$ (15,957)
14 Bad Debt		\$ (3,329)	\$ (56,629)	\$ 53,300		\$ (487,884)	\$ (465,205)	\$ (22,679)
<b>15 Total Deductions</b>		\$ <b>(1,083,542)</b>	\$ <b>(1,343,417)</b>	\$ <b>259,875</b>		\$ <b>(9,759,643)</b>	\$ <b>(10,397,716)</b>	\$ <b>638,073</b>
<b>16 Net Patient Revenue</b>		\$ <b>1,646,172</b>	\$ <b>1,831,758</b>	\$ <b>(185,586)</b>		\$ <b>15,608,378</b>	\$ <b>15,540,179</b>	\$ <b>68,199</b>
17 % of Gross Revenue		60.31%	57.69%	2.62%		61.53%	59.91%	1.61%
18 Meaningful Use Revenue		\$ -	\$ -	\$ -		\$ -	\$ -	\$ -
19 Quality Payments		\$ -	\$ -	\$ -		\$ 172,120	\$ 68,970	\$ 103,150
20 IGT Payments		\$ 1,697,607	\$ 1,060,995	\$ 636,612		\$ 3,552,029	\$ 1,600,995	\$ 1,951,034
21 Other Operating Revenue		\$ 5,159	\$ 5,582	\$ (423)		\$ 144,006	\$ 44,656	\$ 99,350
<b>22 Total Operating Revenue</b>		\$ <b>3,348,938</b>	\$ <b>2,898,335</b>	\$ <b>450,603</b>		\$ <b>19,476,533</b>	\$ <b>17,254,800</b>	\$ <b>2,221,733</b>
<b>23 EXPENSES</b>								
24 Salaries and Wages	59.5%	\$ (979,439)	\$ (969,398)	\$ (10,041)	53.8%	\$ (8,404,959)	\$ (8,368,912)	\$ (36,047)
25 Employee Benefits	26.6%	\$ (437,997)	\$ (399,553)	\$ (38,444)	21.9%	\$ (3,423,136)	\$ (3,362,103)	\$ (61,033)
26 Professional Fees - Medical	12.3%	\$ (202,535)	\$ (203,360)	\$ 825	10.1%	\$ (1,574,233)	\$ (1,626,873)	\$ 52,640
27 Professional Fees - Other	1.6%	\$ (27,044)	\$ (11,375)	\$ (15,669)	0.5%	\$ (79,286)	\$ (109,179)	\$ 29,893
28 Supplies	10.0%	\$ (165,108)	\$ (193,686)	\$ 28,578	9.9%	\$ (1,541,456)	\$ (1,549,595)	\$ 8,139
29 Purchased Services	13.7%	\$ (225,829)	\$ (158,469)	\$ (67,360)	11.5%	\$ (1,801,868)	\$ (1,308,130)	\$ (493,738)
30 Insurance	1.9%	\$ (31,357)	\$ (30,734)	\$ (623)	1.6%	\$ (250,296)	\$ (245,871)	\$ (4,425)
31 Rental and Leases	0.3%	\$ (5,122)	\$ (5,181)	\$ 59	0.3%	\$ (40,976)	\$ (41,448)	\$ 472
32 Repairs and Maintenance	4.5%	\$ (74,875)	\$ (87,528)	\$ 12,653	3.2%	\$ (493,083)	\$ (688,328)	\$ 195,245
33 Utilities and Telephone	3.8%	\$ (61,933)	\$ (56,333)	\$ (5,600)	3.4%	\$ (535,722)	\$ (486,244)	\$ (49,478)
34 Depreciation Amortization	5.9%	\$ (96,338)	\$ (112,716)	\$ 16,378	5.6%	\$ (873,033)	\$ (900,109)	\$ 27,076
35 Other Expenses	1.9%	\$ (31,700)	\$ (42,926)	\$ 11,226	2.1%	\$ (324,985)	\$ (393,407)	\$ 68,422
<b>36 Total Operating Expenses</b>	<b>142.1%</b>	\$ <b>(2,339,277)</b>	\$ <b>(2,271,259)</b>	\$ <b>(68,018)</b>	<b>123.9%</b>	\$ <b>(19,343,033)</b>	\$ <b>(19,080,199)</b>	\$ <b>(262,834)</b>
<b>37 Income From Operations</b>	<b>61.3%</b>	\$ <b>1,009,661</b>	\$ <b>627,076</b>	\$ <b>382,585</b>	<b>0.9%</b>	\$ <b>133,500</b>	\$ <b>(1,825,399)</b>	\$ <b>1,958,899</b>
38 Tax Revenue	-3.4%	\$ 55,875	\$ 50,417	\$ 5,458	-2.8%	\$ 441,539	\$ 403,336	\$ 38,203
39 Non Capital Grants and Donations	-2.4%	\$ 40,000	\$ 40,000	\$ -	-0.3%	\$ 46,000	\$ 41,500	\$ 4,500
40 Interest Income	0.0%	\$ -	\$ -	\$ -	-0.8%	\$ 117,603	\$ 120,000	\$ (2,397)
41 Interest Expense	1.2%	\$ (19,283)	\$ (21,210)	\$ 1,927	1.1%	\$ (169,457)	\$ (169,681)	\$ 224
42 Non-Operating Income (Expenses)	-0.2%	\$ 3,375	\$ 2,625	\$ 750	-0.2%	\$ 23,758	\$ 21,000	\$ 2,758
43 Total Non-Operating Gain (Loss)	-4.9%	\$ 79,967	\$ 71,832	\$ 8,135	-2.9%	\$ 459,443	\$ 416,155	\$ 43,288
<b>44 Net Income</b>	<b>66.2%</b>	\$ <b>1,089,628</b>	\$ <b>698,908</b>	\$ <b>390,720</b>	<b>3.8%</b>	\$ <b>592,943</b>	\$ <b>(1,409,244)</b>	\$ <b>2,002,187</b>
45 Operating Margin %		30.15%	21.64%	8.51%		0.69%	-10.58%	11.26%
46 Net Margin %		32.54%	24.11%	8.42%		3.04%	-8.17%	11.21%
47 Payroll as % of Operating Expense		60.59%	60.27%			61.15%	61.48%	

**Eastern Plumas Health Care  
Income Statement  
13-Month Trend Ended February 28, 2021**

	Feb-20	Mar-20	Apr-20	May-20	Jun-20	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20	Jan-21	Feb-21
<b>1 REVENUE</b>													
2 Inpatient Revenue - Acute	\$ 125,134	\$ 85,618	\$ 95,497	\$ 144,892	\$ 26,344	\$ 30,231	\$ 60,895	\$ 128,427	\$ 79,032	\$ 73,326	\$ 155,211	\$ 129,129	\$ 91,991
3 Inpatient Revenue - Acute Pro Fees	\$ 8,439	\$ 6,682	\$ 7,643	\$ 13,599	\$ 2,313	\$ 2,261	\$ 5,676	\$ 8,106	\$ 6,251	\$ 6,075	\$ 13,751	\$ 10,074	\$ 6,215
4 Inpatient Revenue - Swing Bed	\$ 144,000	\$ 142,000	\$ 26,000	\$ 76,000	\$ 106,000	\$ 72,000	\$ 64,000	\$ 116,000	\$ 214,000	\$ 124,000	\$ 72,000	\$ 10,000	\$ 22,000
5 Inpatient Revenue - SNF	\$ 564,290	\$ 702,000	\$ 685,481	\$ 702,400	\$ 665,600	\$ 675,200	\$ 658,000	\$ 649,200	\$ 666,800	\$ 622,800	\$ 626,800	\$ 625,600	\$ 578,400
6 Inpatient Revenue - Ancillary	\$ 216,529	\$ 158,777	\$ 88,350	\$ 121,483	\$ 103,581	\$ 43,453	\$ 61,668	\$ 164,986	\$ 196,554	\$ 145,340	\$ 160,632	\$ 121,467	\$ 88,823
7 Inpatient Revenue	\$ 1,058,392	\$ 1,095,077	\$ 902,971	\$ 1,058,374	\$ 903,838	\$ 823,145	\$ 850,239	\$ 1,066,719	\$ 1,162,637	\$ 971,541	\$ 1,028,394	\$ 896,270	\$ 787,429
8 Outpatient	\$ 1,745,624	\$ 1,522,040	\$ 1,056,061	\$ 1,630,764	\$ 1,782,275	\$ 2,120,138	\$ 2,124,611	\$ 1,891,075	\$ 1,885,289	\$ 1,657,368	\$ 1,651,561	\$ 1,657,638	\$ 1,567,531
9 Clinics	\$ 401,216	\$ 366,644	\$ 190,902	\$ 262,399	\$ 400,119	\$ 419,597	\$ 395,680	\$ 441,672	\$ 466,443	\$ 388,798	\$ 388,242	\$ 351,251	\$ 374,754
<b>10 Total Patient Revenue</b>	<b>\$ 3,205,232</b>	<b>\$ 2,983,761</b>	<b>\$ 2,149,934</b>	<b>\$ 2,951,537</b>	<b>\$ 3,086,232</b>	<b>\$ 3,362,880</b>	<b>\$ 3,370,530</b>	<b>\$ 3,399,466</b>	<b>\$ 3,514,369</b>	<b>\$ 3,017,707</b>	<b>\$ 3,068,197</b>	<b>\$ 2,905,159</b>	<b>\$ 2,729,714</b>
11 Contractual Allowances	\$ (1,222,002)	\$ (701,666)	\$ (1,266,196)	\$ (594,082)	\$ (1,005,169)	\$ (1,142,215)	\$ (937,672)	\$ (1,117,578)	\$ (1,404,731)	\$ (1,207,637)	\$ (1,127,945)	\$ (1,169,064)	\$ (1,056,489)
12 Charity Discounts	\$ (21,867)	\$ (19,909)	\$ 316	\$ (37,472)	\$ (9,302)	\$ 52	\$ 5,618	\$ (387)	\$ (17,460)	\$ (10,381)	\$ 340	\$ -	\$ (8,222)
13 Other Allowances	\$ (19,450)	\$ (20,579)	\$ (36,818)	\$ (32,604)	\$ (10,376)	\$ (9,799)	\$ (20,517)	\$ (18,670)	\$ (9,611)	\$ (10,349)	\$ (22,283)	\$ (11,649)	\$ (15,502)
14 Bad Debt	\$ (128,749)	\$ (73,472)	\$ 9,850	\$ (11,610)	\$ (38,433)	\$ (60,875)	\$ (97,443)	\$ (68,022)	\$ (97,996)	\$ (40,383)	\$ (64,925)	\$ (54,909)	\$ (3,329)
<b>15 Total Deductions</b>	<b>\$ (1,392,068)</b>	<b>\$ (815,626)</b>	<b>\$ (1,292,848)</b>	<b>\$ (675,768)</b>	<b>\$ (1,063,280)</b>	<b>\$ (1,212,837)</b>	<b>\$ (1,050,014)</b>	<b>\$ (1,204,657)</b>	<b>\$ (1,529,798)</b>	<b>\$ (1,268,750)</b>	<b>\$ (1,214,813)</b>	<b>\$ (1,235,622)</b>	<b>\$ (1,083,542)</b>
<b>16 Net Patient Revenue</b>	<b>\$ 1,813,164</b>	<b>\$ 2,168,135</b>	<b>\$ 857,086</b>	<b>\$ 2,275,769</b>	<b>\$ 2,022,952</b>	<b>\$ 2,150,043</b>	<b>\$ 2,320,516</b>	<b>\$ 2,194,809</b>	<b>\$ 1,984,571</b>	<b>\$ 1,748,957</b>	<b>\$ 1,853,384</b>	<b>\$ 1,669,537</b>	<b>\$ 1,646,172</b>
17 % of Gross Revenue	56.57%	72.66%	39.87%	77.10%	65.55%	63.93%	68.85%	64.56%	56.47%	57.96%	60.41%	57.47%	60.31%
18 Meaningful Use Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
19 Quality Payments	\$ -	\$ -	\$ 50,221	\$ -	\$ 218,130	\$ -	\$ -	\$ 108,036	\$ 321	\$ -	\$ -	\$ 101,208	\$ -
20 IGT Payments	\$ -	\$ -	\$ 3,814,192	\$ 4,014,605	\$ -	\$ -	\$ 12,268	\$ 523,267	\$ 1,262,250	\$ -	\$ -	\$ -	\$ 1,697,607
21 Other Operating Revenue	\$ 7,257	\$ 23,753	\$ 4,205	\$ 11,686	\$ 4,310	\$ 2,466	\$ 72,275	\$ 7,239	\$ 11,284	\$ 5,193	\$ 94,931	\$ 5,042	\$ 5,159
<b>22 Total Operating Revenue</b>	<b>\$ 1,820,421</b>	<b>\$ 2,191,888</b>	<b>\$ 4,725,704</b>	<b>\$ 6,302,060</b>	<b>\$ 2,245,392</b>	<b>\$ 2,152,509</b>	<b>\$ 2,392,791</b>	<b>\$ 2,322,352</b>	<b>\$ 2,519,443</b>	<b>\$ 3,016,400</b>	<b>\$ 1,948,315</b>	<b>\$ 1,775,787</b>	<b>\$ 3,348,938</b>
<b>23 EXPENSES</b>													
24 Salaries & Wages	\$ (1,016,424)	\$ (1,075,743)	\$ (998,179)	\$ (1,016,136)	\$ (995,825)	\$ (1,035,560)	\$ (1,054,164)	\$ (1,016,621)	\$ (1,116,843)	\$ (1,050,070)	\$ (1,068,440)	\$ (1,083,822)	\$ (979,439)
25 Employee Benefits	\$ (409,547)	\$ (411,107)	\$ (380,632)	\$ (370,086)	\$ (370,344)	\$ (447,500)	\$ (394,504)	\$ (355,947)	\$ (422,165)	\$ (418,457)	\$ (497,099)	\$ (449,467)	\$ (437,997)
26 Professional Fees - Medical	\$ (177,198)	\$ (180,813)	\$ (137,063)	\$ (180,277)	\$ (202,588)	\$ (191,796)	\$ (198,153)	\$ (189,821)	\$ (212,565)	\$ (184,524)	\$ (183,832)	\$ (203,514)	\$ (202,535)
27 Professional Fees - Other	\$ (6,787)	\$ (13,418)	\$ (14,813)	\$ (15,440)	\$ (7,839)	\$ (5,249)	\$ (17,370)	\$ (6,578)	\$ (4,945)	\$ (7,855)	\$ (3,937)	\$ (13,801)	\$ (27,044)
28 Supplies	\$ (178,750)	\$ (199,522)	\$ (151,729)	\$ (148,196)	\$ (68,715)	\$ (188,428)	\$ (179,795)	\$ (201,692)	\$ (197,269)	\$ (239,863)	\$ (226,299)	\$ (143,001)	\$ (165,108)
29 Purchased Services	\$ (122,930)	\$ (178,158)	\$ (143,265)	\$ (127,556)	\$ (300,736)	\$ (164,166)	\$ (194,035)	\$ (192,446)	\$ (281,199)	\$ (214,397)	\$ (245,778)	\$ (284,018)	\$ (225,829)
30 Insurance	\$ (29,409)	\$ 39,081	\$ (29,409)	\$ (29,409)	\$ (29,073)	\$ (31,217)	\$ (31,217)	\$ (31,217)	\$ (31,217)	\$ (31,078)	\$ (31,357)	\$ (31,636)	\$ (31,357)
31 Rental and Leases	\$ (6,572)	\$ (6,572)	\$ (6,572)	\$ (8,236)	\$ (5,122)	\$ (5,122)	\$ (5,122)	\$ (5,122)	\$ (5,122)	\$ (5,122)	\$ (5,122)	\$ (5,122)	\$ (5,122)
32 Repairs and Maintenance	\$ (118,832)	\$ (60,726)	\$ (77,954)	\$ (66,261)	\$ (59,178)	\$ (61,400)	\$ (83,704)	\$ (43,013)	\$ (63,115)	\$ (76,045)	\$ (52,642)	\$ (38,289)	\$ (74,875)
33 Utilities and Telephone	\$ (53,351)	\$ (56,319)	\$ (61,926)	\$ (72,718)	\$ (84,492)	\$ (39,007)	\$ (77,351)	\$ (48,639)	\$ (67,242)	\$ (77,007)	\$ (84,068)	\$ (80,476)	\$ (61,933)
34 Depreciation Amortization	\$ (92,414)	\$ (92,896)	\$ (89,455)	\$ (90,127)	\$ (187,118)	\$ (109,142)	\$ (107,956)	\$ (108,633)	\$ (113,490)	\$ (113,761)	\$ (114,772)	\$ (108,941)	\$ (96,338)
35 Other Expenses	\$ (19,374)	\$ (70,938)	\$ (22,667)	\$ (28,402)	\$ (184,222)	\$ (32,616)	\$ (91,542)	\$ (31,347)	\$ (34,884)	\$ (30,394)	\$ (38,524)	\$ (33,975)	\$ (31,700)
<b>36 Total Operating Expenses</b>	<b>\$ (2,231,588)</b>	<b>\$ (2,307,131)</b>	<b>\$ (2,113,664)</b>	<b>\$ (2,152,844)</b>	<b>\$ (2,495,252)</b>	<b>\$ (2,311,203)</b>	<b>\$ (2,434,913)</b>	<b>\$ (2,231,076)</b>	<b>\$ (2,550,056)</b>	<b>\$ (2,448,573)</b>	<b>\$ (2,551,870)</b>	<b>\$ (2,476,062)</b>	<b>\$ (2,339,277)</b>
<b>37 Income From Operations</b>	<b>\$ (411,167)</b>	<b>\$ (115,243)</b>	<b>\$ 2,612,040</b>	<b>\$ 4,149,216</b>	<b>\$ (249,860)</b>	<b>\$ (158,694)</b>	<b>\$ (42,122)</b>	<b>\$ 91,276</b>	<b>\$ (30,613)</b>	<b>\$ 567,827</b>	<b>\$ (603,555)</b>	<b>\$ (700,275)</b>	<b>\$ 1,009,661</b>
38 Tax Revenue	\$ 50,417	\$ 50,417	\$ 50,417	\$ 50,417	\$ 50,417	\$ 50,417	\$ 55,875	\$ 55,875	\$ 55,875	\$ 55,875	\$ 55,875	\$ 55,875	\$ 55,875
39 Non Capital Grants and Donations	\$ 7,038	\$ -	\$ 786	\$ 62,038	\$ -	\$ 1,000	\$ -	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ 40,000
40 Interest Income	\$ 1	\$ -	\$ 18,890	\$ -	\$ -	\$ 50,064	\$ -	\$ -	\$ 37,921	\$ -	\$ -	\$ 29,553	\$ -
41 Interest Expense	\$ (26,223)	\$ (26,264)	\$ (29,891)	\$ (27,418)	\$ (6,387)	\$ (22,044)	\$ (22,139)	\$ (22,078)	\$ (21,663)	\$ (21,817)	\$ (21,275)	\$ (19,160)	\$ (19,283)
42 Non-Operating Income (Expenses)	\$ -	\$ 376	\$ 21,100	\$ 2,844	\$ 2,801	\$ 3,325	\$ 2,653	\$ 20	\$ -	\$ 7,880	\$ 3,125	\$ 3,444	\$ 3,375
<b>43 Total Non-Operating Gain (Loss)</b>	<b>\$ 31,233</b>	<b>\$ 24,529</b>	<b>\$ 61,302</b>	<b>\$ 87,881</b>	<b>\$ 46,831</b>	<b>\$ 82,762</b>	<b>\$ 36,389</b>	<b>\$ 33,817</b>	<b>\$ 72,133</b>	<b>\$ 41,938</b>	<b>\$ 42,725</b>	<b>\$ 69,712</b>	<b>\$ 79,967</b>
<b>44 Net Income</b>	<b>\$ (379,934)</b>	<b>\$ (90,714)</b>	<b>\$ 2,673,342</b>	<b>\$ 4,237,097</b>	<b>\$ (203,029)</b>	<b>\$ (75,932)</b>	<b>\$ (5,733)</b>	<b>\$ 125,093</b>	<b>\$ 41,520</b>	<b>\$ 609,765</b>	<b>\$ (560,830)</b>	<b>\$ (630,563)</b>	<b>\$ 1,089,628</b>
45 Operating Margin %	-22.59%	-5.26%	55.27%	65.84%	-11.13%	-7.37%	-1.76%	3.93%	-1.22%	18.82%	-30.98%	-39.43%	30.15%
46 Net Margin %	-20.87%	-4.14%	56.57%	67.23%	-9.04%	-3.53%	-24.00%	5.39%	1.65%	20.21%	-28.79%	-35.51%	32.54%
47 Payroll as % of Operating Expense	63.90%	64.45%	65.23%	64.39%	54.75%	64.17%	59.50%	61.52%	60.35%	59.97%	61.35%	61.92%	60.59%

**Eastern Plumas Health Care**  
**Comparative Balance Sheets - Board Report**  
**Dates as Indicated**

	FYE as of 2/28/21	FYE 2/28/2020	FYE 2/28/2019	FYE 2/28/2018	FYE 2021-2020	
					\$ Change	% Change
<b>Assets</b>						
Current Assets						
Cash	\$ 687,489	\$ 835,887	\$ 838,014	\$ 622,497	\$ (148,398)	-17.75%
Short-term Investments (LAIF)	\$ 19,908,959	\$ 3,722,626	\$ 1,269,467	\$ 1,918,790	\$ 16,186,333	434.81%
<b>Total Cash and Equivalents</b>	<b>\$ 20,596,448</b>	<b>\$ 4,558,513</b>	<b>\$ 2,107,481</b>	<b>\$ 2,541,287</b>	<b>\$ 16,037,935</b>	<b>351.82%</b>
Patient Accounts Receivable	\$ 5,336,358	\$ 5,506,591	\$ 5,771,444	\$ 6,092,581	\$ (170,233)	-3.09%
Accounts Receivable Reserves	\$ (1,976,056)	\$ (1,985,325)	\$ (2,366,089)	\$ (2,216,747)	\$ 9,270	-0.47%
<b>Net Accounts Receivable</b>	<b>\$ 3,360,302</b>	<b>\$ 3,521,266</b>	<b>\$ 3,405,355</b>	<b>\$ 3,875,834</b>	<b>\$ (160,963)</b>	<b>-4.57%</b>
% of Gross Account Receivables	63.0%	63.9%	59.0%	63.6%		
Inventory	\$ 262,207	\$ 219,825	\$ 229,621	\$ 200,598	\$ 42,382	19.28%
Other Assets	\$ 658,922	\$ 169,684	\$ 145,392	\$ 286,326	\$ 489,238	288.32%
Total Other Assets	\$ 921,129	\$ 389,508	\$ 375,014	\$ 486,924	\$ 531,621	136.49%
<b>Total Current Assets</b>	<b>\$ 24,877,879</b>	<b>\$ 8,469,287</b>	<b>\$ 5,887,850</b>	<b>\$ 6,904,045</b>	<b>\$ 16,408,592</b>	<b>193.74%</b>
Fixed Assets						
Land	\$ 1,123,344	\$ 1,120,209	\$ 948,686	\$ 948,686	\$ 3,135	0.28%
Buildings	\$ 14,837,671	\$ 14,143,123	\$ 14,087,815	\$ 10,400,251	\$ 694,547	4.91%
Capital Equipment	\$ 14,372,618	\$ 13,536,691	\$ 12,585,510	\$ 12,408,336	\$ 835,927	6.18%
In Progress	\$ -	\$ 955,454	\$ 448,608	\$ 2,684,666	\$ (955,454)	-100.00%
Total Plant & Equipment	\$ 30,333,632	\$ 29,755,477	\$ 28,070,619	\$ 26,441,940	\$ 578,155	1.94%
Accumulated Depreciation	\$ (21,045,234)	\$ (19,712,656)	\$ (18,495,774)	\$ (17,504,675)	\$ (1,332,578)	6.76%
<b>Net Fixed Assets</b>	<b>\$ 9,288,397</b>	<b>\$ 10,042,821</b>	<b>\$ 9,574,845</b>	<b>\$ 8,937,265</b>	<b>\$ (754,424)</b>	<b>-7.51%</b>
<b>Total Assets</b>	<b>\$ 34,166,277</b>	<b>\$ 18,512,108</b>	<b>\$ 15,462,695</b>	<b>\$ 15,841,310</b>	<b>\$ 15,654,169</b>	<b>84.56%</b>
<b>LIABILITIES AND RETAINED EARNINGS</b>						
Current Liabilities						
Accounts Payable	\$ 742,280	\$ 668,024	\$ 767,444	\$ 925,090	\$ 74,255	11.12%
Accrued Payroll & Benefits	\$ 1,060,803	\$ 871,990	\$ 1,284,592	\$ 1,244,555	\$ 188,814	21.65%
Other Current Liabilities	\$ 12,556,892	\$ 240,265	\$ 14,570	\$ 750,000	\$ 12,316,627	5126.27%
<b>Total Current Liabilities</b>	<b>\$ 14,359,974</b>	<b>\$ 1,780,278</b>	<b>\$ 2,066,606</b>	<b>\$ 2,919,645</b>	<b>\$ 12,579,696</b>	<b>706.61%</b>
Long-Term Liabilities						
Loans	\$ 5,343,740	\$ 6,129,688	\$ 6,484,528	\$ 3,537,237	\$ (785,948)	-12.82%
Capitalized Leases	\$ -	\$ -	\$ 50,156	\$ 512,150	\$ -	0.00%
<b>Total Long Term Liabilities</b>	<b>\$ 5,343,740</b>	<b>\$ 6,129,688</b>	<b>\$ 6,534,684</b>	<b>\$ 4,049,387</b>	<b>\$ (785,948)</b>	<b>-12.82%</b>
Deferred Revenue	\$ -	\$ -	\$ 202,286	\$ 660,195	\$ -	0.00%
<b>TOTAL LIABILITIES</b>	<b>\$ 19,703,714</b>	<b>\$ 7,909,966</b>	<b>\$ 8,803,576</b>	<b>\$ 7,629,227</b>	<b>\$ 11,793,748</b>	<b>149.10%</b>
<b>Fund Balance</b>	<b>\$ 14,462,562</b>	<b>\$ 10,602,142</b>	<b>\$ 6,659,119</b>	<b>\$ 8,212,083</b>	<b>\$ 3,860,421</b>	<b>36.41%</b>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ 34,166,277</b>	<b>\$ 18,512,108</b>	<b>\$ 15,462,695</b>	<b>\$ 15,841,310</b>	<b>\$ 15,654,169</b>	<b>84.56%</b>

EASTERN PLUMAS HEALTH CARE  
ACTIVITY SUMMARY  
FOR THE MONTH OF JANUARY 2021

		MONTH TO DATE			YEAR TO DATE	
		CURRENT MONTH Feb-21	PRIOR MONTH Jan-21	PRIOR YEAR MONTH Feb-20	Jul-20 - Jun-21	Jul-19 - Jun-20
1	Acute Inpatient					
	Admissions	7	12	10	71	63
	Discharges	8	13	8	232	61
2	Observations Admissions	4	14	1	42	55
3	Endoscopy	26	0	16	118	154
4	Ambulatory Services	32	108	29	415	482
5	Ambulance	57	78	65	547	675
6	Emergency Visits	167	201	334	1908	2664
7	Lab Procedures	3404	3412	2899	28488	23707
8	Diagnostic Imaging					
	CT Scan	70	133	144	1074	1273
	Mammography	33	13	40	301	374
	MRI	16	6	14	121	147
	Radiology Procedures	151	211	268	1794	2419
	Ultrasound	49	54	61	558	606
9	Respiratory	51	92	374	528	1830
10	Cardiology	97	112	194	894	812
11	Physical Therapy	923	881	906	8870	5850
12	Occupational Therapy	480	385	493	3693	3288
13	ACUTE CARE					
14	Acute Patient Days	27	40	38	232	389
15	Acute ADC	0.96	1.29	1.31	1.08	1.59
16	% Occupancy Acute	10.71%	14.34%	14.56%	11.99%	17.64%
17	Avg Length of Stay	3.5	3.2	4.3	3.3	3.7
18	Swing Bed Days	11	5	72	347	538
19	Swing Bed ADC	0.39	0.16	2.48	1.43	2.20
20	Avg Length of Stay	11.00	5.00	13.00	20.40	13.30
21	Observations Hours	133	246	12	1009	1452
22	Observations ADC	0.20	0.33	0.02	0.17	0.25
23	Total ADC	1.56	1.78	3.81	2.68	4.03
	SKILLED NURSING UNIT					
24	Patient Days	1446	1564	1587	12751	13044
25	SNF Average Census	51.64	50.45	54.72	52.47	53.24
26	% Occupancy SNF	78.25%	76.44%	82.91%	79.50%	80.67%
	TOTAL					
27	Patient Days	1484	1609	1697	13330	13971
28	Average Daily Census	53.00	51.90	58.52	54.86	57.02



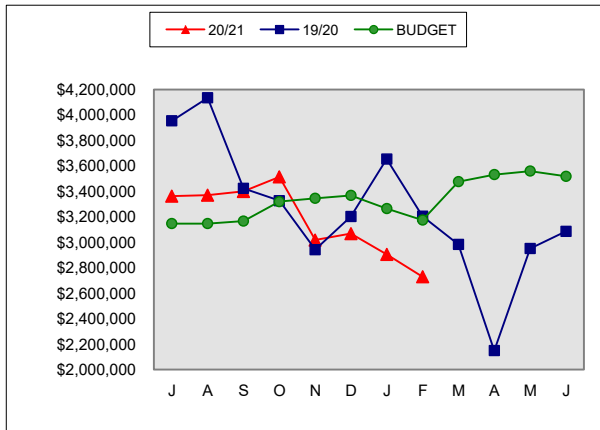
**EASTERN PLUMAS HEALTH CARE  
ACTIVITY SUMMARY  
FOR THE MONTH OF JANUARY 2021**

	MONTH TO DATE			YEAR TO DATE	
	CURRENT MONTH Feb-21	PRIOR MONTH Jan-21	PRIOR YEAR MONTH Feb-20	Jul-20 - Jun-21	Jul-19 - Jun-20
<b>Provider Visits</b>					
Adams, Robert	47	0	0	49	3
Adkins, Stacia	82	74	94	617	739
Aggarwal, Shruti	0	0	0	0	885
Ball, Donald	0	0	25	0	245
Brooks, Michael	75	61	82	584	587
Bugna, Eric	42	45	17	397	380
Coll, Shawni	0	0	0	29	37
Corvera, Amanda	0	0	0	1	0
Cox, Charles	6	0	7	14	59
Dhond, Milind	47	60	51	420	417
Dupuis, William	52	59	0	469	0
Ettinger, Victor	18	14	19	123	117
Farias, Ginger	1	1	11	28	46
Feil, Frederick	0	0	18	69	154
Flapan, Wendy	0	0	0	0	294
Foley, Trish	73	72	71	568	533
Freitas, Paul	0	0	1	3	11
Gould, Roxanne	30	7	0	136	290
Grier, Barnett	190	164	202	1451	1474
Hibler, John	50	39	80	495	817
Hill, Beth	0	0	175	658	1290
Hoffman, Daniel	185	151	248	1409	1953
Hunt, Ben	14	14	16	108	158
Jaquez, Robin	27	28	61	246	481
Mills, William	0	1	2	7	7
Morrison, Mary	134	138	0	1054	525
Muto-Isolani, Antonio	0	0	0	7	1
Nielsen, Marc	0	0	1	5	15
Ouyang, Debra	0	0	10	0	46
Phen, Lovsho	71	79	121	923	1086
Potter, Christina	222	242	248	1934	1841
Prichard, Gail	0	0	0	0	1
Printz, Richard	0	15	15	53	76
Robinson, Ken	1	0	3	24	43
Sapir, Leora	122	143	85	977	695
Scott, John	0	0	0	0	64
Skiles, Sunny	4	2	7	36	62
Spencer, Christine	45	51	68	573	602
Stoll, Daniel	96	107	95	891	983
Streit, Cara	18	0	7	36	21
Sturgis, Cristy	0	0	0	0	63
Swanson, Paul	27	26	2	67	25
Taylor, Peter	0	0	0	22	23
Thompson, Steven	0	18	0	35	14
Vo, Quang	3	5	9	50	64
Walters, Marc	0	1	3	13	11
Williams, Anne	0	0	0	0	34
Wojek, Irene	109	104	85	821	675
<b>Total</b>	<b>1791</b>	<b>1721</b>	<b>1939</b>	<b>15402</b>	<b>17947</b>

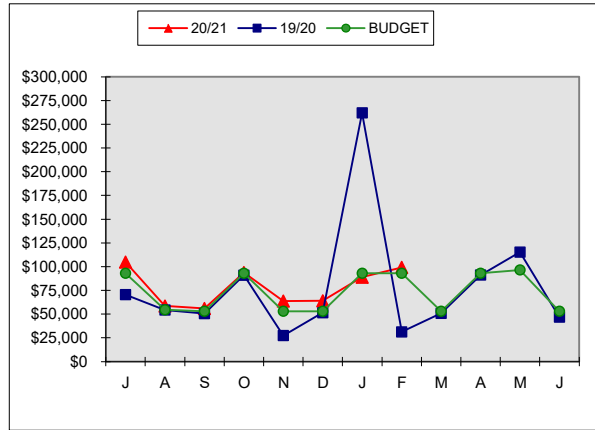
<b>Clinics</b>					
Graeagle Medical Clinic	191	202	213	1708	2180
Loyalton Medical Clinic	281	283	310	2385	2414
Pine Street Dental Clinic	0	0	0	0	0
Pine Street Medical Clinic	0	0	0	0	103
Portola Dental Clinic	349	291	341	2631	3047
Portola Medical Clinic	750	718	870	6918	8500
Behavioral Health	168	162	156	1277	1209
Telemed	52	65	49	483	494
<b>Total</b>	<b>1791</b>	<b>1721</b>	<b>1939</b>	<b>15402</b>	<b>17947</b>

# EASTERN PLUMAS HEALTH CARE MONTHLY FINANCIAL GRAPHS FOR THE YEAR ENDED JUNE 30, 2021

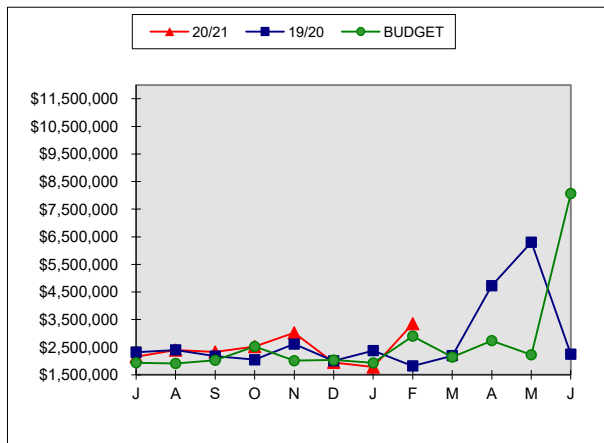
## 1. GROSS PATIENT REVENUE



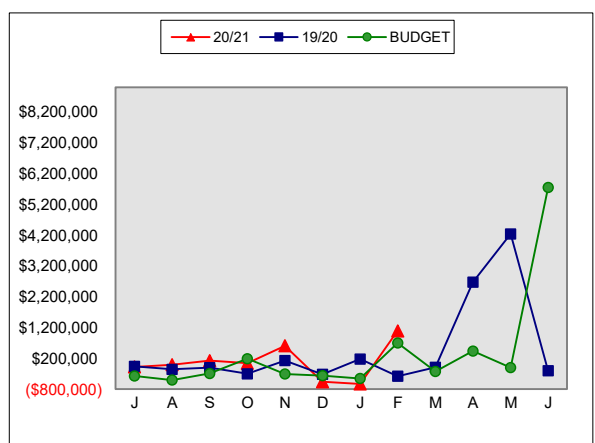
## 4. NON-OPERATING INCOME



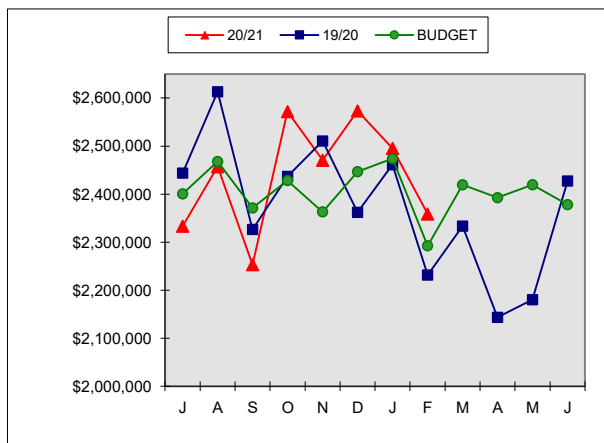
## 2. ESTIMATED NET REVENUE



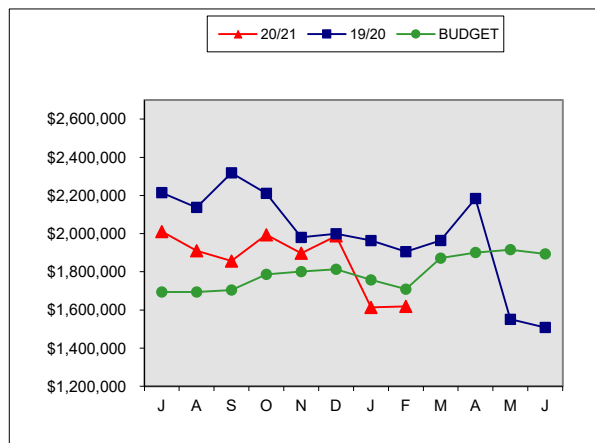
## 5. NET INCOME (LOSS)



## 3. OPERATING EXPENSES

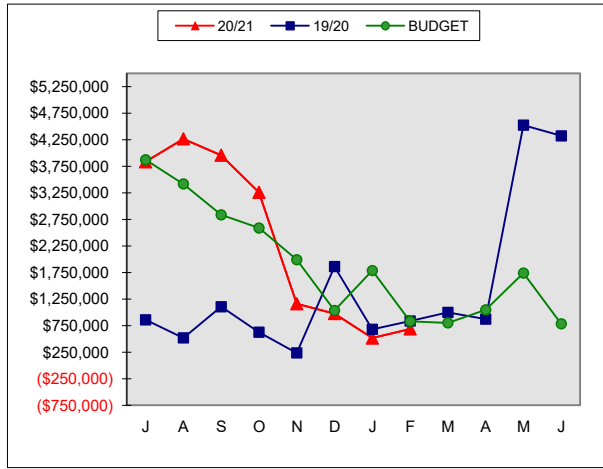


## 6. CASH RECEIPTS

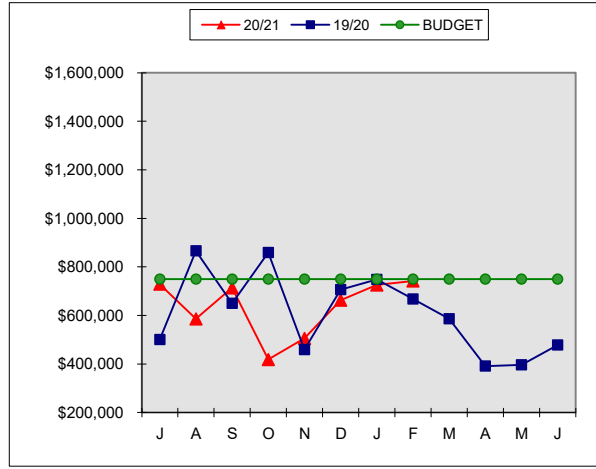


**EASTERN PLUMAS HEALTH CARE  
MONTHLY FINANCIAL GRAPHS  
FOR THE YEAR ENDED JUNE 30, 2021**

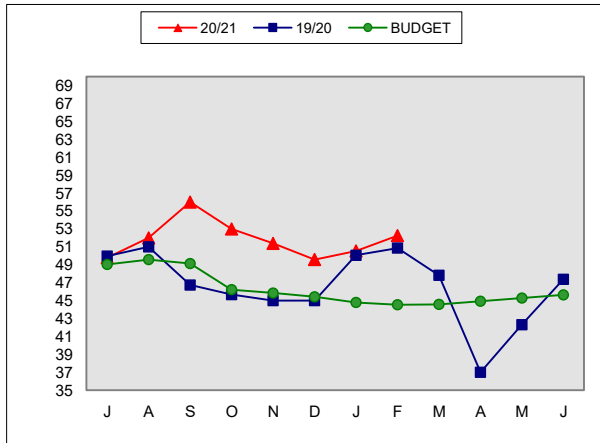
**7. OPERATING CASH**



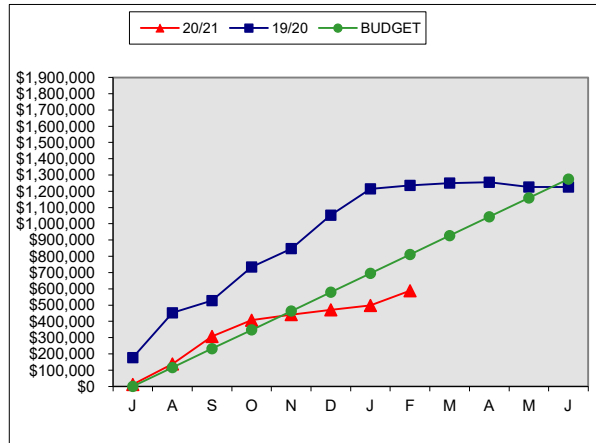
**10. ACCOUNTS PAYABLE**



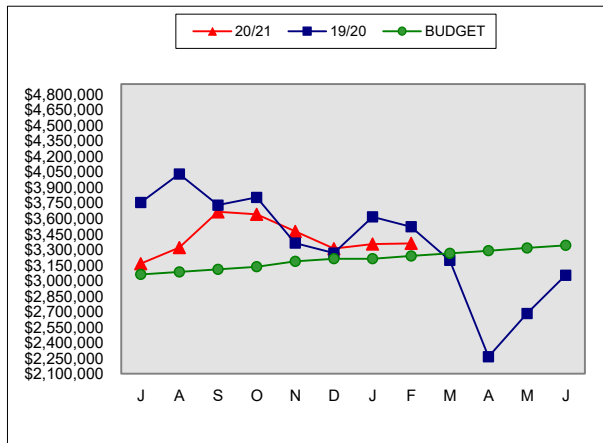
**8. ACCOUNTS RECEIVABLE-DAYS**



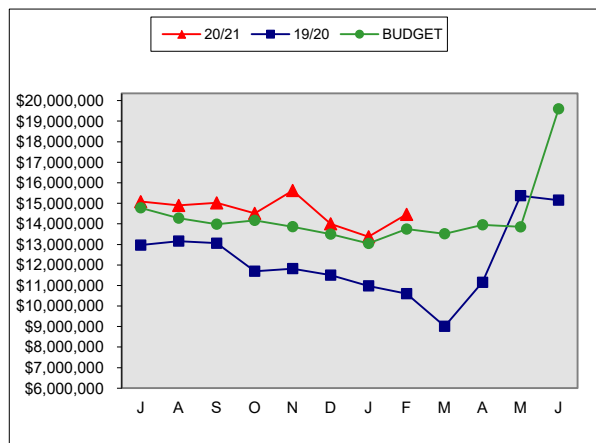
**11. CAPITAL EXPENDITURES-YTD**



**9. ACCOUNTS RECEIVABLE, NET**

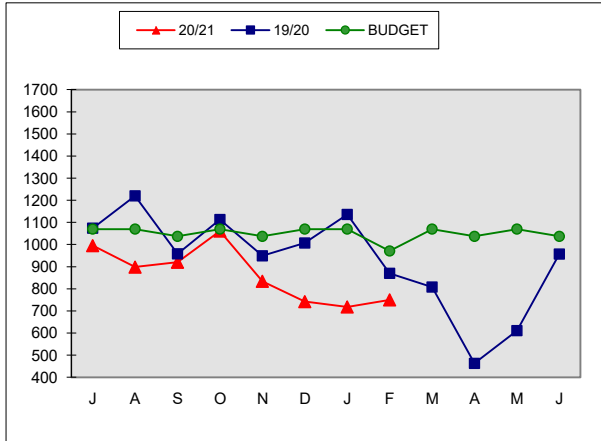


**12. FUND BALANCE + NET INCOME (LOSS)**

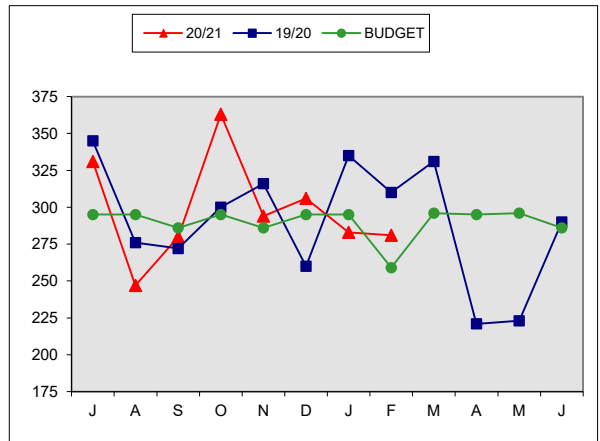


EASTERN PLUMAS HEALTH CARE  
MONTHLY FINANCIAL GRAPHS  
FOR THE YEAR ENDED JUNE 30, 2021

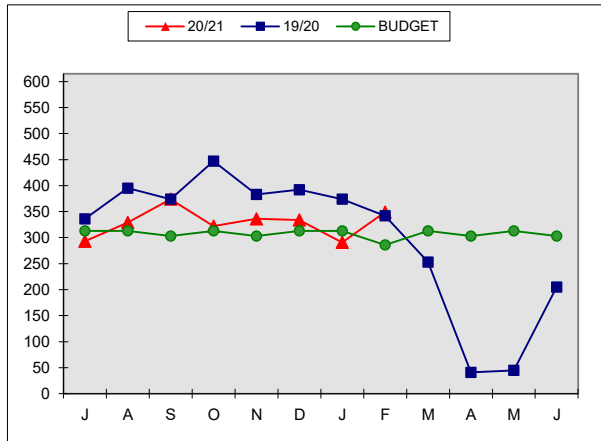
**13. PORTOLA MEDICAL CLINIC VISITS**



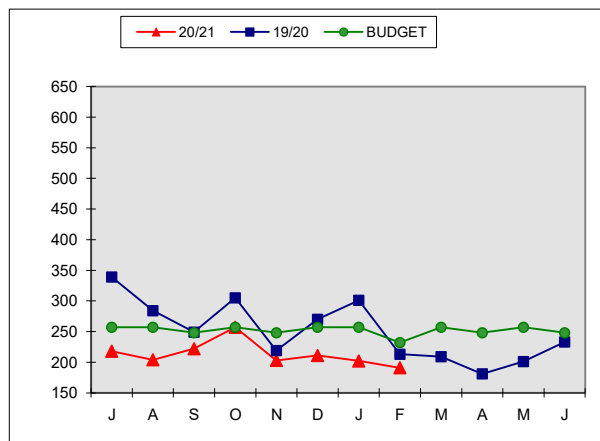
**16. LOYALTON MEDICAL CLINIC VISITS**



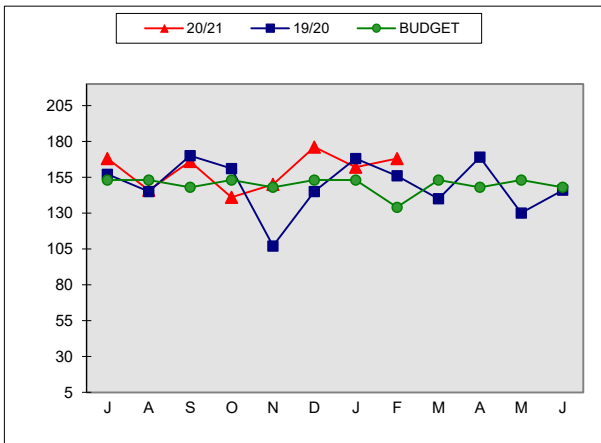
**14. PORTOLA DENTAL CLINIC VISITS**



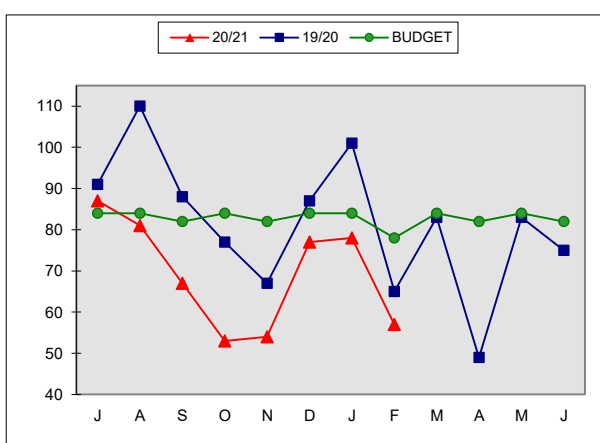
**17. GRAEAGLE MEDICAL CLINIC VISITS**



**15. BEHAVIORAL HEALTH VISITS**

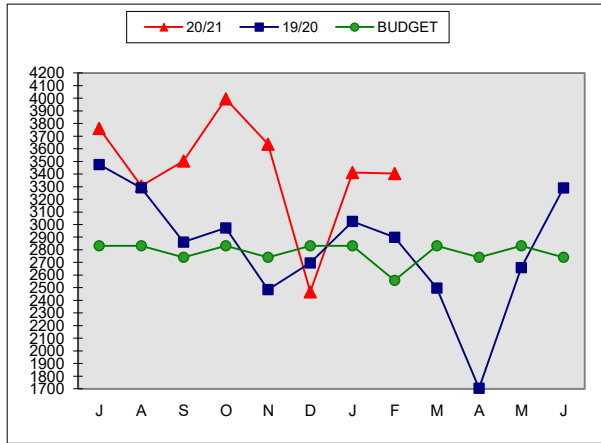


**18. AMBULANCE RUNS**

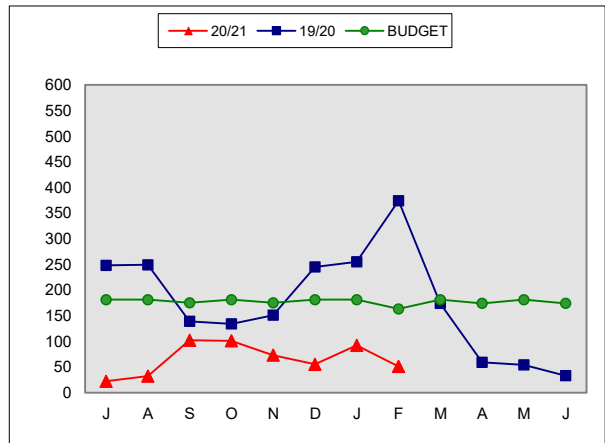


**EASTERN PLUMAS HEALTH CARE  
MONTHLY FINANCIAL GRAPHS  
FOR THE YEAR ENDED JUNE 30, 2021**

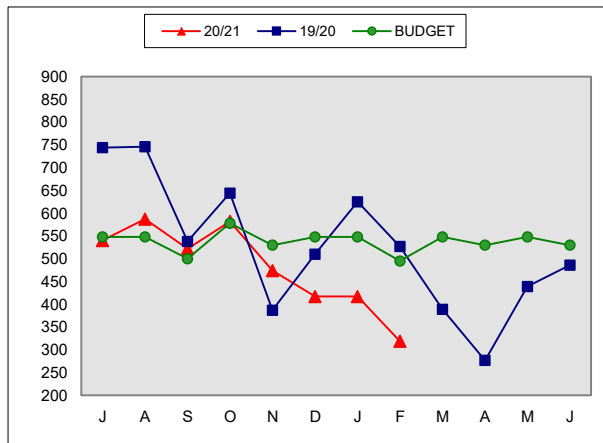
**19. LABORATORY PROCEDURES**



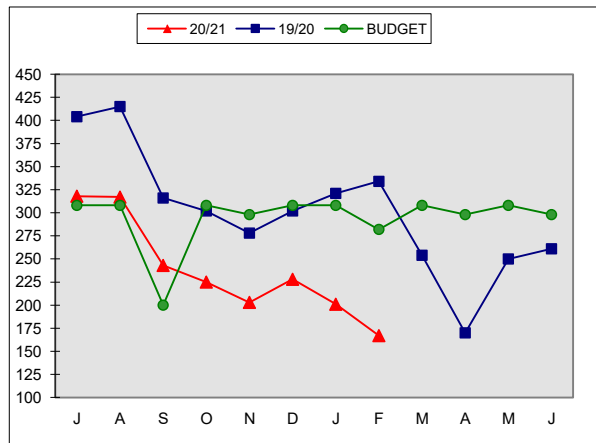
**22. RESPIRATORY PROCEDURES**



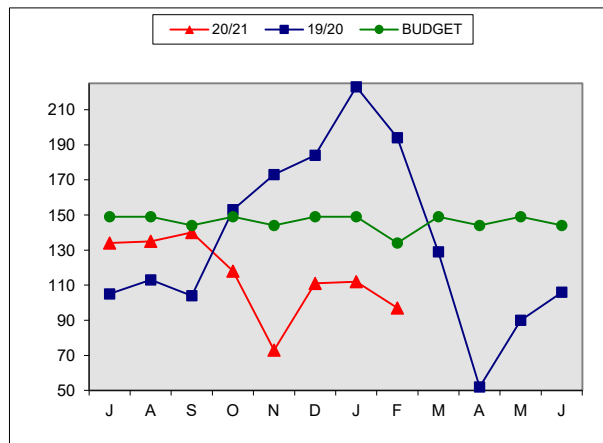
**20. RADIOLOGY PROCEDURES**



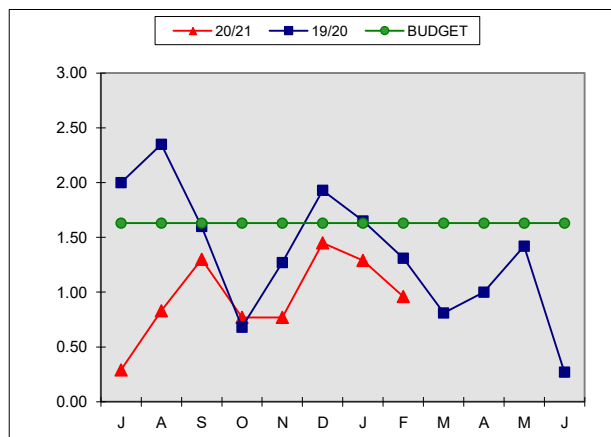
**23. EMERGENCY ROOM VISITS**



**21. ECGS**

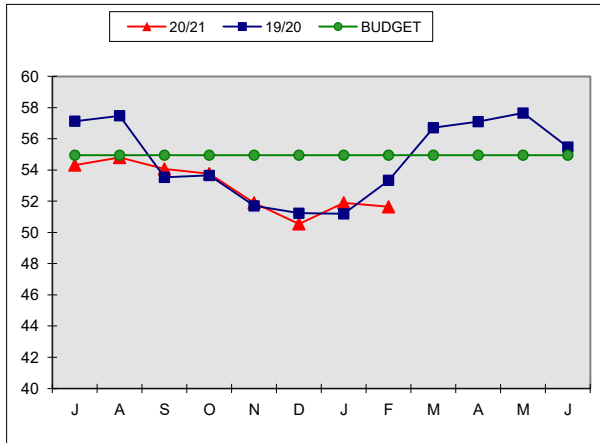


**24. AVERAGE DAILY CENSUS - ACUTE**

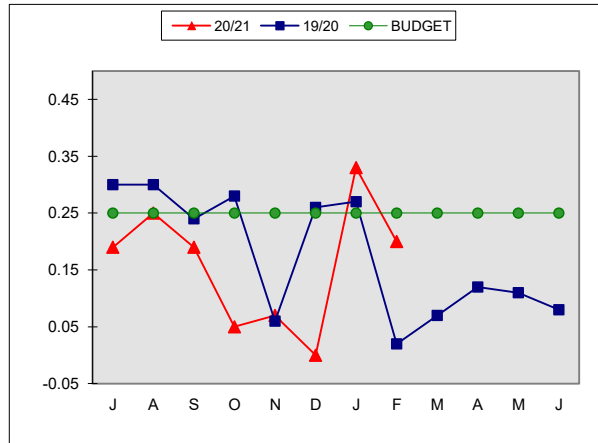


EASTERN PLUMAS HEALTH CARE  
MONTHLY FINANCIAL GRAPHS  
FOR THE YEAR ENDED JUNE 30, 2021

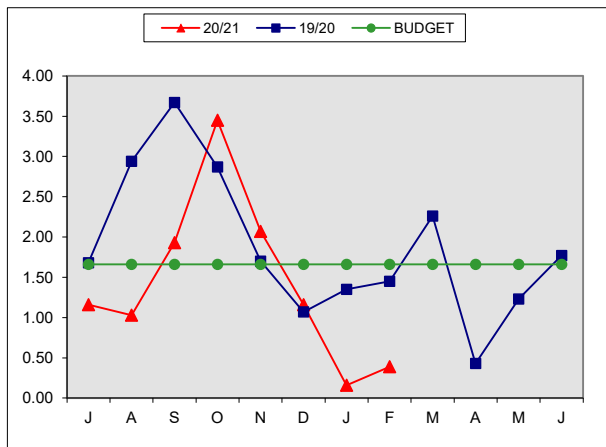
**25. AVERAGE DAILY CENSUS - SNF**



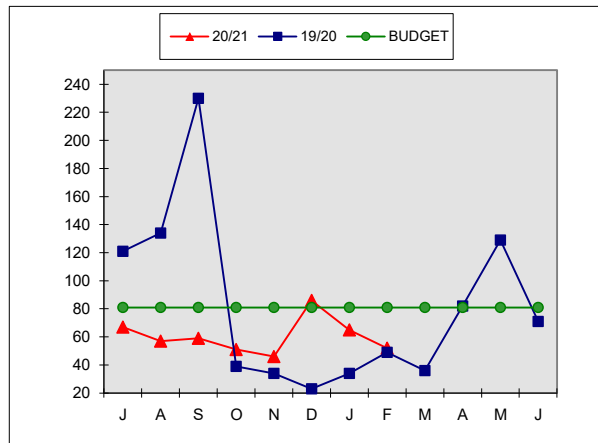
**28. AVERAGE DAILY CENSUS - OBSERVATION**



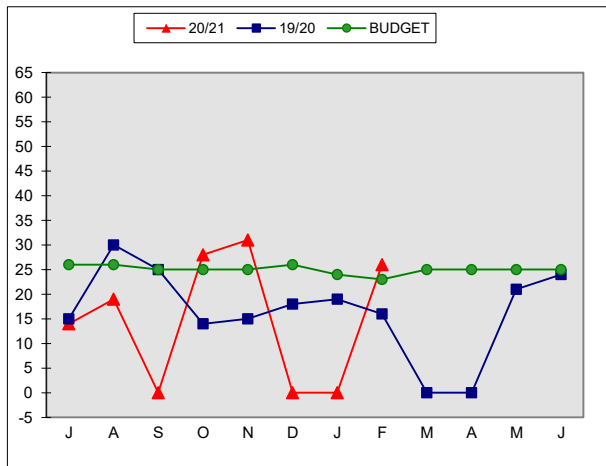
**26. AVERAGE DAILY CENSUS-SWING**



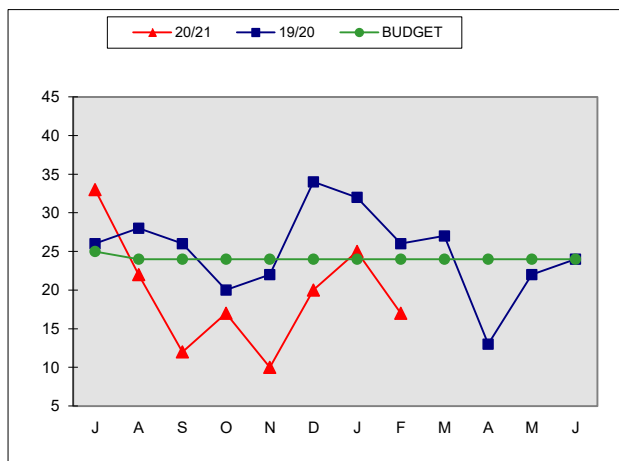
**29. TELEMEDICINE VISITS**



**27. ENDOSCOPY PROCEDURES**

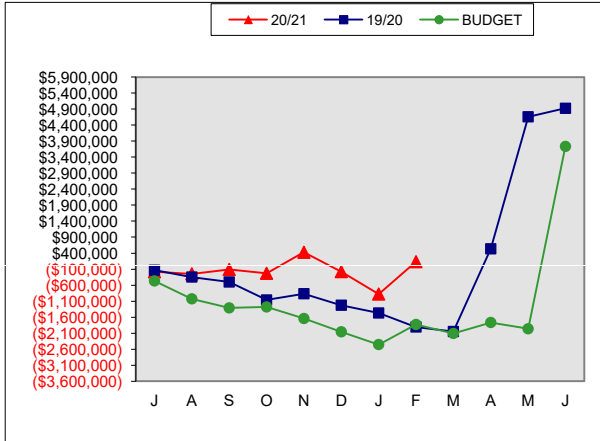


**30. EMERGENCY DEPARTMENT TRANSFERS**

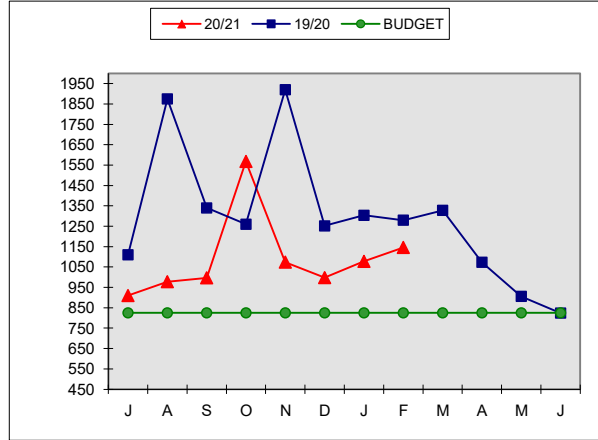


**EASTERN PLUMAS HEALTH CARE  
MONTHLY FINANCIAL GRAPHS  
FOR THE YEAR ENDED JUNE 30, 2021**

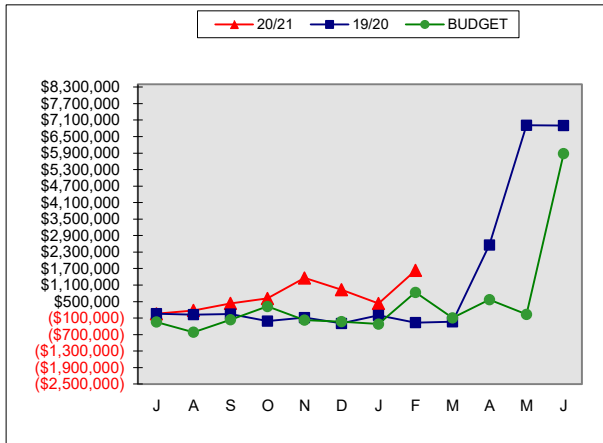
**31. YEAR TO DATE OPERATING INCOME (LOSS)**



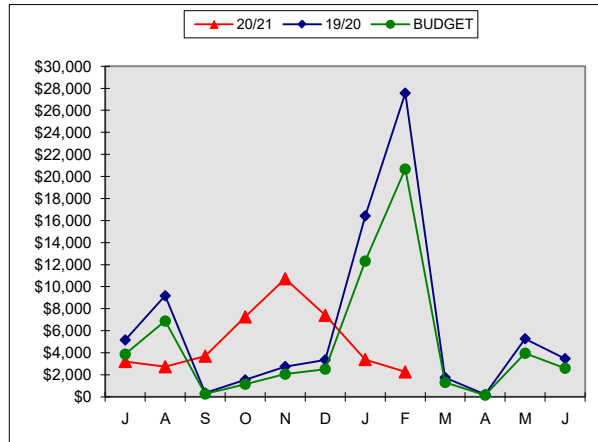
**34. OVERTIME HOURS**



**32. EARNINGS BEFORE INTEREST, DEPRECIATION & AMORTIZATION**



**35. DENIALS**



**33. RETURN ON EQUITY**

