



**EASTERN PLUMAS HEALTH CARE DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
MINUTES**

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

1. Call to Order

Meeting was called to order at 4:17 p.m.

2. Roll Call

Augustine Corcoran, Board Chair; Bob Duncan, Board Member; Paul Swanson, M.D., Board Member; Linda Satchwell; Board Member; Marcia Hughes, Board Member.

Staff in attendance: Doug McCoy, CEO; Penny Holland, CNO; Katherine Pairish, CFO; Megan McCrorey, Director of Ancillary Services; Tracy Studer, Director of Clinics; Lorraine Noble DON; Donna Dorsey, ER Manager; Renee Balderas, ADON-Portola. Vanessa Ziegler, ADON-Loyalton

3. Board Comments

None

4. Public Comment

None

5. Consent Calendar

- **Approval of Minutes** – Approval of the minutes from the December 4, 2025 Board of Directors Meeting and the agenda for the January 22, 2026 meeting.
- **ACTION** – Motion was made by Director Swanson, seconded by Director Hughes to approve the minutes as presented

Roll Call Vote – AYES: Directors Satchwell, Corcoran, Hughes, Duncan, and Swanson
Nays: None

- **Public Comment:** None

6. Auditor Report

Jerrel Tucker from JWT & Associates presented the independent auditor report for the 2024/25 fiscal year.

7. Committee Reports

Board Members

A. Finance Committee

- **ACTION** – Motion was made by Director Swanson to accept the fiscal year audit presented by Mr. Tucker, seconded by Director Satchwell

Roll Call Vote: AYES: Directors Satchwell, Corcoran, Hughes, Duncan, and Swanson
Nays: None

8. Staff Reports

A. Chief Nursing Officer Report

Penny Holland

B. SNF Director of Nursing

See attached report

Lorraine Noble

C. Director of Clinics

See attached report

Tracy Studer

D. Director of Ancillary Services

Megan McCrorey

E. Chief Financial Officer

Katherine Pairish

See attached report

9. Acceptance of Draft Financials as Presented

Director Corcoran

ACTION: Motion was made by Director Swanson, seconded by Director Hughes to approve the draft financials as presented.

Roll Call Vote: AYES: Directors Corcoran, Satchwell, Swanson, Hughes, and Duncan
Nays: None

Public Comment: None

10. Chief Executive Officer Report

Doug McCoy

A mid-year slide presentation was provided to the Board including:

- Results of the January 2026 employee survey results to include leadership action plans
- Results from the 2025 patient experience survey results and 5-year trending
- Mid-year financial results
- Forecasting of HR.1 mitigation based on mid-year results

11. Policies

Public Comment: None.

ACTION: Motion was made by Director Hughes, seconded by Director Corcoran to approve the policies presented for January.

Roll Call Vote: AYES: Directors Corcoran, Satchwell, Swanson, Duncan, and Hughes
Nays: None

12. Election Office Notice

Doug McCoy

Correspondence was provided to the Board members from the Plumas County Elections Office regarding Board member confidentiality determinations.

13. Public Comment

None.

14. Board Closing Remarks

Director Corcoran

None

Open Session recessed at 5:41 p.m.

15. Closed Session

- A. Pursuant Hearing (Health and Safety Code 32155)**
Subject Matter: Staff Privileges

Radiology

Hedayati, Amir M.D. - 2 Year Appointment
Jean-Baptiste, Ryan M.D. - 2 Year Appointment

Lucchesi, Archana M.D. - 2 year Appointment
Sharif, Ali M.D. - 2 year Appointment
Stanton, William M.D. – 1 year appointment

B. Public Employee Performance Evaluation (Government Code Section 54957) Subject Matter: *CEO*

16. Open Session Report of Actions Taken in Closed Session

The Board returned at approximately 5:55 p.m.

A: ACTION- The Board approved a motion to provide staff privileges to Dr. Stanton, and temporary privileges to all other appointees listed on agenda item 14.A.

B: No Action taken 14.B

17. Adjournment

Meeting adjourned at 5:56 p.m.

DRAFT

Eastern Plumas Health Care

June 30, 2025

Audit Presentation

JWT & Associates, LLP
Advisory Assurance Tax

Eastern Plumas Health Care
June 30, 2025

Financial and Governmental Audit Results:

- > Received an unmodified opinions.

- > There were no material weaknesses or significant deficiencies identified relating to the District's internal controls and there were no reportable findings.

- > There were no audit adjustments and 2 late client entries. Total P&L impact was \$525k increase.
 - >Cost report \$505k increase
 - >Tax revenue \$20k increase

- > There were no difficulties encountered with Management in performing our audit and we had no disputes or disagreements with management during the course of our audit.

- > Significant Accounting/Auditing Issues
 - > Continuing IGT Programs - total paid \$4.2M, total received \$11.8M, net \$7.6M
 - > Fixed asset additions of \$1.8M
 - > No new loans or notes payable

Eastern Plumas Health Care District

Statement of Operations

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Revenue:			
Net patient service revenue	\$ 46,855,480	\$ 39,096,553	\$ 38,066,531
Other operating revenue	1,779,191	2,359,440	3,544,378
District tax revenue	925,600	905,048	785,562
Other non-operating rev	922,518	848,161	1,557,007
Total revenue	50,482,789	43,209,202	43,953,478
Expenses:			
Labor and benefits	23,785,075	23,426,562	21,877,293
Prof fees and purchased services	10,930,397	9,307,606	9,211,228
Supplies	2,759,605	2,781,369	2,700,214
Depreciation	1,390,784	1,269,942	1,150,158
Interest expense	192,062	206,323	218,722
IGT	4,171,024	3,632,466	2,000,515
All other	3,588,931	3,808,036	2,963,959
Total expenses	46,817,878	44,432,304	40,122,089
Net income	\$ 3,664,911	\$ (1,223,102)	\$ 3,831,389
Net income margin	7%	-3%	9%
Deductions from revenue %	30%	39%	33%
Bad debt as % of gross revenue	2%	3%	2%
Labor and benefits as % of expenses	56%	58%	58%
Labor and benefits as % of net pt revenue	51%	60%	57%
Supplies as % of net patient rev	6%	7%	7%

Eastern Plumas Health Care District

Balance Sheet

	<u>2025</u>	<u>2024</u>	<u>Change</u>
Assets:			
Cash	\$ 22,140,343	\$ 18,901,162	\$ 3,239,181
Patient A/R net	4,853,203	6,340,282	(1,487,079)
Other receivables and settlements	200,091	61,367	138,724
Property and equipment	11,956,539	12,080,510	(123,971)
All other assets	1,769,443	583,833	1,185,610
Total assets	<u>\$ 40,919,619</u>	<u>\$ 37,967,154</u>	<u>\$ 2,952,465</u>
Liabilities:			
Accounts payable	\$ 917,747	\$ 1,134,265	\$ (216,518)
Payroll and related accrual	1,321,612	1,232,251	89,361
Third-party settlements	-	244,565	(244,565)
Long-term debt	3,816,261	4,156,985	(340,724)
Total liabilities	<u>6,055,620</u>	<u>6,768,066</u>	<u>(712,446)</u>
Net assets	34,863,999	31,199,088	3,664,911
Total liabilities and net assets	<u>\$ 40,919,619</u>	<u>\$ 37,967,154</u>	<u>\$ 2,952,465</u>
Current ratio	11.15	8.82	2.33
Debt service coverage	16.94	6.91	10.03
Days cash on hand	197	175	22
Days in A/R, net	38	59	-21
Average pay period	19	26	-7

Eastern Plumas Health Care District

Comparisons and Benchmarks

	<u>2024</u>	<u>2025</u>	Peer Hosp <u>Avg</u>	<u>Benchmark</u>
Net income margin	-3%	7%	3%	5%
Deductions from revenue %	39%	30%	40%	N/A
Bad debt as % of gross revenue	3%	2%	4%	5%
Labor and benefits as % of expenses	58%	56%	57%	60%
Labor and benefits as % of net pt revenue	60%	51%	56%	60%
Supplies as % of net patient rev	7%	6%	7%	10%
Current ratio	8.82	11.15	6.45	1.50
Debt service coverage	6.91	16.94	5.24	1.50
Days cash on hand	175	197	115	90
Days in A/R	59	38	41	45
Average pay period	26	19	34	45

Eastern Plumas Health Care
Nursing Division
Skilled Nursing Facilities
Board Report 1/20/2026
Lorraine Noble RN

FISCAL YEAR 2025-2026						
SKILLED NURSING FACILITY CENSUS GOAL 62	JULY	AUG	SEPT	OCT	NOV	DEC
	99.7%	96.24%	94.82%	96.25%	95%	95.5%
GOAL	62	62	62	62	62	62
census for the month	61.87	59.67	58.79	59.68	58.9	59.21
Quarter Summary			96.92%			
<i>Loyalton actual census for month</i>	34.87	33.03	32.83	33.23	32.9	33.6
<i>admits</i>	0	0	1	1	1	2
<i>discharges</i>	1	2	2	1	1	0
<i>Portola actual census for month</i>	27	26.64	25.96	26.45	26	25.61
<i>admits</i>	0	0	2	2	0	1
<i>discharges</i>	0	1	3	1	0	1

Current census is 60 (includes 1 bed hold)

- 26 Residents in Portola
- 34 Residents in Loyalton

Staffing:

- 2 RNs have been hired and 1 LVN hired due to recent advertising. Thank you for this advertisement!
- Both Skilled facilities utilize travelers for C.N.A. positions and Nursing positions.
 - 1 RN
 - 2 LVNs
 - 5 C.N.A.s
- NATP waiver was submitted
- We have job postings for nursing, CNAs.

State Issues:

- There are 6 self reported incidents from Loyalton over the past 7 weeks in which we are waiting for state to visit.

EPHC Board Report

01-22-2026

- Dan Coll, Orthopedic PA, started work on 11-25-2025
 - Full schedule- Most recently worked on 1-20-2026.
 - Meeting with Chris from MedTech on 2-3-2026 to discuss orthopedic injectables that Dr. Bugna and Dan Coll are interested in.
- Recruitment to begin for:
 - OB/GYN- One day per week- There are many applicants on our NHSC site.
 - Dermatologist
 - EPHC NP is very interested in pursuing NP dermatology
 - Meeting with Tacore recruitment on 1-20-2026@ 10:00
 - NHSC Site does not have Dermatology listed. To learn more about the NHSC site, because there is a lot to offer.
- Met with Celina and Jennifer with Pacific Medical on 1-21-2026. Considering Pacific Medical for DME supplies at all clinics and the hospital.
- Working on California State requirements:
 - Fire Drill Training performed on 1-13-2026- Thank you Stan!
 - Emergency Preparedness Drill with After Action Plan- In February.
 - Biennial Evaluation of Clinics in late March- Emails are out.
- Continuing work in QIP
 - Education to be provided to back-office staff January 27, 2026
- Continuing work in Equity and Practice Transformation
 - Learning how to optimize schedules for the provider
 - Attending required meetings
 - Deliverables are met well before deadlines
 - \$63+ K check received this week

Eastern Plumas Health Care
Board Report
Joanna Garneau, Program Manager

Thursday, January 22, 2026

- CalAIM Community Care (California Advancing and Innovating Medi-Cal)
 - Program Details
 - New department name: CalAIM Community Care
 - Currently serving 119 members, 19 are youth
 - Served 187 since May 2023
 - Providing ambulatory, non-emergency transportation for CalAIM members since July 2025, 25 rides and \$5,515 through November 2025, filling a gap in service
 - CalAIM Funding to date
 - New Funding Award! \$203,151 through DHCS PATH CITED Round 4
 - 145/840 awarded or 17%!
 - Coordinator and 4th care manager labor and benefits, IT equipment, office furniture, 3rd SUV, training
 - New Funding Award! \$150,000 through PATH CITED Technical Assistance Marketplace
 - Consultation services from 43 Strategic Consulting to review and streamline workflow
 - Awarded IPP funding, \$98,851, through Partnership IPP
 - Windows for new Portola CalAIM Office (Nifty Thrifty), conference room furniture, generator
 - Awarded: \$1,743,984 through DHCS PATH CITED Round 3
 - New CalAIM office remodel (Nifty Thrifty), 3rd care manager labor and benefits, IT equipment, 5% indirect costs
 - Received and closed: \$608,014 through DHCS PATH CITED Round 1
 - Received and closed: \$36,000 through IPP
 - Total CalAIM Funding to date = \$2,690,000
 - CalAIM to produce ≈ \$600,000 in annual revenue
 - Partnership CalAIM Quality Program (ECM QIP)
 - ECM QIP 2024: earned \$29,122 or 66%, unearned \$14,927
 - ECM QIP 2025: Q1, Q2 2025, earned 100% of our incentive or \$61,900, anticipate around \$65,000 for Q3 and Q4
 - ECM QIP 2024: anticipate earning around \$130,000
 - (not included in \$600,000 annual revenue prediction)
- DHCS Quality Incentive Pool (QIP)
 - 2025 grew measure attestation from two measures to three, increasing potential program payout
 - Working on final reports and validation, in a good position on four measures (Colorectal Cancer Screening, Controlling High Blood Pressure, Kidney Health Evaluation for Patients with Diabetes, and HIV Screening)
 - Reporting takes place June 2026, audit immediately follows reporting
 - 2025 focus measures:
 - Tobacco Screening and Cessation
 - Colorectal Cancer Screening
 - Controlling High Blood Pressure

- Kidney Health Evaluation for Patients with Diabetes
 - HIV Screening
 - Breast Cancer Screening
 - Cervical Cancer Screening
- 2026 reviewing attestation options, potential for growth
- Equity and Practice Transformation (EPT) – Incredible job clinic team and IT!!
 - \$266,220 over three years for our medical clinics
 - 25 milestones worth \$10,648.80 each
 - 18 milestones completed to date or \$191,678.40
 - EPHC is ahead of other entities and will finish 6 months ahead of the end of the program, many entities may not complete EPT
 - Reviewing and refining empanelment, data governance, engaging the community, and more

Eastern Plumas Health Care
Financial Statements – Board Report
December 2025

Summary

This report will cover the year-to-date financials through December 31, 2025. We posted Gross Patient Revenues in the amount of \$26,471,010. Last year, we posted \$24,565,776. This is an increase over last year of \$1,905,234.

Total Operating Revenue was higher than last year by \$5,590,151. This was due mainly to the reduction in contractual and bad debt allowances of \$2,402,912 and the receipt of \$1,029,135 for the CalAIM grant. Total Operating Expenses were higher than last year by \$1,094,922. We posted a loss in the amount of \$818,302.

Revenues (Year-to-Date December 2025 Compared to Year-to-Date December 2024)

Total Inpatient Revenues were higher by \$945,501, with Skilled Nursing Revenues posting higher by \$150,690. Swing Bed Revenues were higher by \$506,000. Pro Fees were lower by \$19,277. Total Outpatient Revenues were higher by \$691,596, and Clinic Revenues were higher by \$287,414.

Expenses (Year-to-Date December 2025 Compared to Year-to-Date December 2024)

Salaries and Benefits: Combined Salaries and Benefits were higher by \$850,166.

Purchased Services: Purchased Services - Medical were higher by \$296,721. Purchased Services - Other were lower by \$44,407.

Professional Fees: Professional Fees - Medical were lower by \$43,384. Professional Fees – Other were lower by \$41,689.

Repairs & Maintenance: Repairs & Maintenance were lower by \$24,184.

Utilities: Utilities lower by \$156,569. This is due mainly to the over-accrual of utility bills last year.

Supplies: Supplies were higher by \$163,129.

Depreciation Expense: Depreciation Expense was higher by \$106,407.

Other Expenses: Other Expenses were lower by \$62,646. These include training, travel, and dues and subscriptions.

Revenue Cycle

Gross Accounts Receivable as of December 31, 2025 was \$7.8 million. This is a 9% increase from December 31, 2024. AR Days as of December 31, 2025, were 54.

Balance Sheet

Total Cash increased \$4,209,155 over last year. Net AR increased \$1,783,358 and Total Liabilities decreased \$89,177 with Fund Balance increasing by \$6,784,092.

Additional Information

Days cash on hand on December 31, 2025, was 145. December 31, 2024, days cash on hand was 124. We funded \$3,943,039 for the Rate Range IGT in November, thus the drop from 178 days on hand on October 31, 2025.

Eastern Plumas Health Care
Income Statement
DRAFT
Year-to-Date Comparative

	% Net Pt Revenue	12/31/2025	12/31/2024	\$ Variance
1 REVENUE				
2 Inpatient Revenue		\$ 949,203	\$ 660,392	\$ 288,811
3 Inpatient Revenue - Swing Bed		\$ 1,289,000	\$ 783,000	\$ 506,000
4 Inpatient Revenue - SNF		\$ 5,481,027	\$ 5,330,337	\$ 150,690
Inpatient Revenue		\$ 7,719,230	\$ 6,773,729	\$ 945,501
5 All Pro Fees		\$ 1,830,138	\$ 1,849,415	\$ (19,277)
7 Outpatient Revenue		\$ 13,677,336	\$ 12,985,740	\$ 691,596
8 Clinics		\$ 3,244,306	\$ 2,956,892	\$ 287,414
9 Total Patient Revenue		\$ 26,471,010	\$ 24,565,776	\$ 1,905,234
11 Contractual Allowances		\$ (6,967,856)	\$ (10,325,401)	\$ 3,357,545
12 Charity Discounts		\$ (33,530)	\$ (39,760)	\$ 6,230
13 Other Allowances		\$ 3,074	\$ 45	\$ 3,029
14 Bad Debt		\$ (362,964)	\$ 293,103	\$ (656,067)
15 Total Deductions		\$ (7,361,276)	\$ (10,072,013)	\$ 2,710,737
16 Net Patient Revenue		\$ 19,109,734	\$ 14,493,763	\$ 4,615,971
17 % of Gross Revenue		72.19%	59.00%	13.19%
18 Meaningful Use Revenue		\$ -	\$ -	\$ -
19 Quality Payments		\$ -	\$ 315,062	\$ (315,062)
20 IGT Payments		\$ 180,041	\$ -	\$ 180,041
21 Other Operating Revenue		\$ 1,270,371	\$ 161,170	\$ 1,109,201
22 Total Operating Revenue		\$ 20,560,146	\$ 14,969,995	\$ 5,590,151
23 EXPENSES				
24 Salaries and PTO	49.0%	\$ (9,360,414)	\$ (8,852,971)	\$ (507,443)
25 Employee Benefits	17.7%	\$ (3,374,801)	\$ (3,032,078)	\$ (342,723)
26 Professional Fees - Medical	9.2%	\$ (1,749,668)	\$ (1,793,052)	\$ 43,384
27 Professional Fees - Other	0.4%	\$ (74,090)	\$ (115,779)	\$ 41,689
28 Supplies	8.1%	\$ (1,544,151)	\$ (1,381,022)	\$ (163,129)
29 Purchased Services - Medical	9.8%	\$ (1,864,127)	\$ (1,567,406)	\$ (296,721)
30 Purchased Services - Other	10.2%	\$ (1,953,868)	\$ (1,998,275)	\$ 44,407
31 Insurance	1.5%	\$ (286,994)	\$ (275,276)	\$ (11,718)
32 Rental and Leases	0.6%	\$ (107,462)	\$ (67,802)	\$ (39,660)
33 Repairs and Maintenance	1.7%	\$ (317,359)	\$ (341,543)	\$ 24,184
34 Utilities and Telephone	3.1%	\$ (593,483)	\$ (750,052)	\$ 156,569
35 Depreciation Amortization	4.1%	\$ (778,633)	\$ (672,226)	\$ (106,407)
36 Other Expenses	2.0%	\$ (385,867)	\$ (448,513)	\$ 62,646
37 Total Operating Expenses	117.2%	\$ (22,390,917)	\$ (21,295,995)	\$ (1,094,922)
38 Income From Operations	-9.6%	\$ (1,830,771)	\$ (6,326,000)	\$ 4,495,229
39 Tax Revenue	-2.2%	\$ 428,160	\$ 325,200	\$ 102,960
40 Grants and Donations	-0.6%	\$ 114,808	\$ 106,000	\$ 8,808
41 Interest Income	-2.3%	\$ 445,941	\$ 384,833	\$ 61,108
42 Interest Expense	0.5%	\$ (90,061)	\$ (98,257)	\$ 8,196
43 Non-Operating Income (Expenses)	-0.6%	\$ 113,621	\$ 50,920	\$ 62,701
44 Total Non-Operating Gain (Loss)	-5.3%	\$ 1,012,469	\$ 768,696	\$ 243,773
45 Net Income	-4.3%	\$ (818,302)	\$ (5,557,304)	\$ 4,739,002
46 Operating Margin %		-8.90%	-42.26%	33.35%
47 Net Margin %		-3.98%	-37.12%	33.14%
48 Payroll as % of Operating Expense		56.88%	55.81%	

**Eastern Plumas Health Care
Comparative Balance Sheets - Board Report**

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Dates as Indicated

	FYE as of 12/31/25	FYE 12/31/2024	FYE 12/31/2023	FYE 12/31/2022	FYE 2026-2025	
					\$ Change	% Change
Assets						
Current Assets						
Cash	\$ 777,597	\$ 928,507	\$ 450,416	\$ 963,530	\$ (150,910)	-16.25%
Short-term Investments (LAIF)	\$ 16,270,212	\$ 11,910,146	\$ 13,918,847	\$ 16,723,992	\$ 4,360,065	36.61%
Total Cash and Equivalents	\$ 17,047,808	\$ 12,838,653	\$ 14,369,263	\$ 17,687,522	\$ 4,209,155	32.79%
Patient Accounts Receivable	\$ 7,830,413	\$ 7,164,255	\$ 20,926,538	\$ 8,478,648	\$ 666,159	9.30%
Accounts Receivable Reserves	\$ (2,640,102)	\$ (3,757,301)	\$ (11,698,276)	\$ (3,439,254)	\$ 1,117,200	-29.73%
Net Accounts Receivable	\$ 5,190,312	\$ 3,406,953	\$ 9,228,262	\$ 5,039,394	\$ 1,783,358	52.34%
% of Gross Account Receivables	66.3%	47.6%	44.1%	59.4%		
Inventory	\$ 558,952	\$ 591,978	\$ 582,547	\$ 481,936	\$ (33,026)	-5.58%
Other Assets	\$ 1,162,511	\$ 442,842	\$ 1,052,768	\$ 577,457	\$ 719,669	162.51%
Total Other Assets	\$ 1,721,463	\$ 1,034,820	\$ 1,635,315	\$ 1,059,393	\$ 686,643	66.35%
Total Current Assets	\$ 23,959,583	\$ 17,280,427	\$ 25,232,841	\$ 23,786,309	\$ 6,679,156	38.65%
Fixed Assets						
Land	\$ 1,209,214	\$ 1,209,214	\$ 1,166,344	\$ 1,166,344	\$ 0	0.00%
Buildings	\$ 16,700,060	\$ 16,358,651	\$ 15,220,840	\$ 15,128,491	\$ 341,409	2.09%
Capital Equipment	\$ 17,733,062	\$ 16,794,707	\$ 16,142,881	\$ 15,273,074	\$ 938,355	5.59%
In Progress	\$ 1,085,714	\$ 936,338	\$ 3,349,037	\$ 2,074,754	\$ 149,376	15.95%
Total Plant & Equipment	\$ 36,728,050	\$ 35,298,910	\$ 35,879,101	\$ 33,642,663	\$ 1,429,140	4.05%
Accumulated Depreciation	\$ (24,268,912)	\$ (22,855,531)	\$ (23,737,392)	\$ (22,776,359)	\$ (1,413,381)	6.18%
Net Fixed Assets	\$ 12,459,138	\$ 12,443,379	\$ 12,141,709	\$ 10,866,304	\$ 15,759	0.13%
Total Assets	\$ 36,418,721	\$ 29,723,806	\$ 37,374,549	\$ 34,652,613	\$ 6,694,915	22.52%
LIABILITIES AND RETAINED EARNINGS						
Current Liabilities						
Accounts Payable	\$ 1,313,039	\$ 1,179,752	\$ 817,339	\$ 845,571	\$ 133,287	11.30%
Accrued Payroll & Benefits	\$ 1,450,040	\$ 1,322,038	\$ 1,139,333	\$ 1,919,282	\$ 128,002	9.68%
Other Current Liabilities	\$ 4,896	\$ 6,440	\$ 2,476	\$ 1,922,500	\$ (1,544)	100.00%
Total Current Liabilities	\$ 2,767,975	\$ 2,508,231	\$ 1,959,149	\$ 4,687,353	\$ 259,745	10.36%
Long-Term Liabilities						
Loans	\$ 3,639,928	\$ 3,988,849	\$ 4,322,165	\$ 4,644,437	\$ (348,921)	-8.75%
Capitalized Leases	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Long Term Liabilities	\$ 3,639,928	\$ 3,988,849	\$ 4,322,165	\$ 4,644,437	\$ (348,921)	-8.75%
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL LIABILITIES	\$ 6,407,903	\$ 6,497,080	\$ 6,281,314	\$ 9,331,790	\$ (89,177)	-1.37%
Fund Balance	\$ 30,010,818	\$ 23,226,726	\$ 31,093,235	\$ 25,320,823	\$ 6,784,092	29.21%
TOTAL LIABILITIES AND FUND BALANCE	\$ 36,418,721	\$ 29,723,806	\$ 37,374,549	\$ 34,652,613	\$ 6,694,915	22.52%

Eastern Plumas Health Care - December 31, 2025 Stats

As Of	AR Days	Change	% Change
12/31/2020	49.59		
12/31/2021	46.66	(2.93)	-5.91%
12/31/2022	65.27	18.61	39.88%
12/31/2023	150.39	85.12	130.41%
12/31/2024	53.22	(97.17)	-64.61%
12/31/2025	54.21	0.99	1.86%
Target Goal	50.00		

YTD	Patient Revenue	Change	% Change
12/31/2020	19,733,147		
12/31/2021	24,009,135	4,275,988	21.67%
12/31/2022	23,710,514	(298,621)	-1.24%
12/31/2023	25,576,372	1,865,858	7.87%
12/31/2024	24,565,776	(1,010,596)	-3.95%
12/31/2025	26,471,010	1,905,234	7.76%
Target Goal	28,518,347	(Bugeted Amount)	

As Of	Days Cash	Change	% Change
12/31/2020	263.00		
12/31/2021	290.00	27.00	10.27%
12/31/2022	169.00	(121.00)	-41.72%
12/31/2023	138.00	(31.00)	-18.34%
12/31/2024	124.00	(14.00)	-10.14%
12/31/2025	145.00	21.00	16.94%
Target Goal	200.00		

YTD	Net Income	Change	% Change
12/31/2020	133,881		
12/31/2021	172,339	38,458	28.73%
12/31/2022	(3,218,914)	(3,391,253)	-1967.78%
12/31/2023	(605,057)	2,613,857	-81.20%
12/31/2024	(5,557,303)	(4,952,246)	818.48%
12/31/2025	(818,302)	4,739,001	-85.28%
Target Goal	(3,614,100)	(Bugeted Amount)	

YTD	IGT's	Change	% Change
12/31/2020	1,802,250		
12/31/2021	987,551	(814,699)	-45.20%
12/31/2022	70,844	(916,707)	-92.83%
12/31/2023	2,245,289	2,174,445	3069.34%
12/31/2024	-	(2,245,289)	-100.00%
12/31/2025	-	-	0.00%
Target Goal	11,316,092	(Bugeted Amount)	

YTD	Expenses	Change	% Change
12/31/2020	14,658,704		
12/31/2021	16,655,729	1,997,025	13.62%
12/31/2022	19,756,476	3,100,747	18.62%
12/31/2023	21,394,251	1,637,775	8.29%
12/31/2024	19,873,703	(1,520,548)	-7.11%
12/31/2025	22,480,978	2,607,275	13.12%
Target Goal	22,716,149	(Bugeted Amount)	

As Of	Current Ratio	Change	% Change
12/31/2020	1.74%		
12/31/2021	2.56%	0.01	47.21%
12/31/2022	5.07%	0.03	98.05%
12/31/2023	12.88%	0.08	154.04%
12/31/2024	6.89%	(0.06)	-46.51%
12/31/2025	8.66%	0.02	25.69%
Target Goal	7.00%		

As Of	Fund Balance	Change	% Change
12/31/2020	14,003,497		
12/31/2021	23,289,037	9,285,540	66.31%
12/31/2022	25,320,823	2,031,786	8.72%
12/31/2023	31,093,235	5,772,412	22.80%
12/31/2024	23,226,726	(7,866,509)	-25.30%
12/31/2025	30,010,818	6,784,092	29.21%
Target Goal	30,744,377		

Current ratio is the measurement of the hospital's ability to cover short-term obligations with it's current assets.

A strong current ratio for a hospital our size is 3%.