



**EASTERN PLUMAS HEALTH CARE DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
MINUTES
Thursday, December 4, 2025 at 4:00 p.m.**

1. Call to Order

Meeting was called to order at 4:00 p.m.

2. Roll Call

Augustine Corcoran, Board Chair; Gail McGrath, former Board Member (non-voting); 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; Max Barroso, Director of Rehabilitation; Lorraine Noble DON; Donna Dorsey, ER Manager

3. Board Comments

None

4. Public Comment

None

5. Consent Calendar

- **Approval of Minutes** – Approval of the minutes from the October 23, 2025 Board of Directors Meeting and the agenda for the December 4, 2025 meeting.
- **ACTION** – Motion was made by Director Swanson, seconded by Director Satchwell to approve the minutes as presented

Roll Call Vote – AYES: Directors Satchwell, Corcoran, Hughes, and Swanson

Nays: None

- **Public Comment:** None

6. Interviews for Board Member Position

Director Corcoran

Mr. Bob Duncan was interviewed by the Board for the vacant position previously held by Director McGrath who retired from the Board following the October meeting. Mr. Duncan was the only candidate application received following the 15-day public notice posted from November 4th to November 19th.

- **ACTION** – Motion was made to approve Mr. Duncan's candidacy and appoint him to the Board at the January 22, 2026 meeting.

Roll Call Vote: AYES: Directors Satchwell, Corcoran, Hughes, and Swanson

Nays: None

7. 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

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December 4, 2025 MINUTES - Continued

See attached report

E. Chief Financial Officer

See attached report

Katherine Pairish

8. Acceptance of Draft Financials as Presented

Director Corcoran

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

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

Public Comment: None

9. Chief Executive Officer Report

Doug McCoy

OPERATIONAL OVERVIEW:

Resolution to the recent government shutdown provided some key unexpected benefits to EPHC. Telehealth services, which are frequently utilized by our clinic providers, expired at the end of the federal fiscal year on September 30th. Our association had continued to advocate for these services to continue, and the CR included an extension to January 31, 2026. These services have been helpful in continuity of care for patients who have difficulty with in-person visits, and those who live out of area for portions of the year. We will continue our advocacy for an ongoing extension beyond January.

The CR also removed the anticipated increase in Medicare sequestration from 2% to 6% through the end of the 2026 federal fiscal year. This will provide an additional \$536,000 to EPHC that was not included in our 2025/26 operating budget. We continue to monitor the status of ongoing negotiations between California and CMS regarding program 9 and MCO tax programs which would impact our 2027/28 fiscal year.

Our ongoing strategic initiatives to mitigate the impact of HR.1 have been very successful. Currently we have identified revenue enhancement or cost reduction savings that are projected to offset the HR.1 MediCaid cuts beginning in FY 27/28. In addition, EPHC will be receiving non-budgeted funds for FY 2025/26 totaling approximately 1.9m through several sources including a SNF retroactive rate adjustment, MediCare cost report settlement, and quality incentive payments. An analysis of these various initiatives will be provided during the Board and Finance Committee presentations.

Construction on the CalAim Foundation building project is moving along well with exterior windows replaced and internal wall framing advancing rapidly. We anticipate final HCAI approval on the Senior Life Solutions project to be received this month as well as final architectural plans for the Delleker rehab location. Due to a non-injury accident with our transportation van, we will need to make an unexpected purchase of a new vehicle in December. Given the high volume of patient transports, we are reviewing the opportunity to establish a transportation department to provide an additional service to the community.

EPHC participated in three community events in November as part of our ongoing advocacy efforts. For the 5th consecutive year, EPHC provided 120 turkeys to the Portola Rotary for the Thanksgiving-in-a-box program. This year the program helped 120 local families, and we were excited to continue our participation in this great event. On November 15th, EPHC sponsored Veterans from our SNFs to enjoy a recognition event in Graeagle hosted by the Blue Moms group which support veteran efforts in our area. And on November 16th, EPHC and Senior Life Solutions sponsored and participated in the Mental Health Awareness walk which supported a scholarship program for Portola High School.

10. Policies

Public Comment: None.

ACTION: Motion was made by Director Hughes, seconded by Director Swanson to approve the

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policies presented for October.

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

11. Committee Reports

Board Members

A. Finance Committee

Director Swanson discussed the Finance Committee presentation. EPHC continues to be in strong financial standing based on the operational metrics presented.

12. Approval of 2026 BOD Schedule

Public Comment: None

The proposed 2026 Board of Director meeting schedule was presented for discussion and possible approval.

ACTION: Motion was made by Director Swanson, seconded by Director Satchwell to approve the proposed 2026 BOD meeting schedule as presented.

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

13. Public Comment

None.

14. Recognition Event – Gail McGrath

Director Corcoran

The Board and EPHC leadership recognized Director McGrath for 18 years of outstanding service to the Hospital District and the community as a member and past chair on the EPHC Board of Directors.

15. Board Closing Remarks

None

Open Session recessed at 5:30 p.m.

16. Closed Session

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

Emergency Dept

- Virk, Inderpreet M.D - 2 year (Tele-Psychiatry)

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

17. Open Session Report of Actions Taken in Closed Session

The Board returned at approximately 5:35 p.m.

A: ACTION- The Board unanimously approved a motion to provide staff privileges to all persons

listed on agenda item 14.A.

B: No Action taken 14.B

18. Adjournment

Meeting adjourned at 5:27 p.m.

**Eastern Plumas Health Care
Nursing Division
Skilled Nursing Facilities
Board Report 12/4/2025
Lorraine Noble RN**

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

Current census is 58 with one bed being held for resident at Northwestern Specialty Hospital

- 26 Residents in Portola
- 32 Residents in Loyalton+ 1 bedhold

Staffing:

- 2 RNs have been hired for the Loyalton campus
- Both Skilled facilities utilize travelers for C.N.A. positions and Nursing positions.
- New NATP set to start February 2026- we do have 9 interested in the class.
- We have job postings for nursing, CNAs, ward clerks, activity assistants.

State Issues:

- No state issues this month.

EPHC Board Report

12-04-2025

- Dan Coll, Orthopedic PA, started work on 11-25-2025
 - Full schedule!
- Recruitment to begin for:
 - OB/GYN- One day per week
 - Dermatologist
 - EPHC NP is very interested in pursuing NP dermatology
- Working on California State requirements:
 - Fire Drill
 - Emergency Preparedness Drill with After Action Plan
 - Bi-Annual Evaluation of Clinics (in March)
- Continuing work in QIP
 - Education to be provided to back office staff
- Continuing work in Equity and Practice Transformation
 - Learning how to optimize schedules for the provider
 - Attending required meetings
 - Deliverables are met well before deadlines
 - 3rd next available appointment
 - Patient outreach

Eastern Plumas Health Care – Board of Directors Report

Prepared by: Megan McCrorey, MSN, RN, RHCEOC – Director of Ancillary Services

Date: December 4, 2025

Nifty Thrifty – CalAIM PATH CITED Project: Key Highlights

- **Construction Progress:** Upstairs windows are complete; downstairs and west wall windows will be finished this week. Stucco and framing remain on schedule, with framing approximately 90% complete.
- **Trades Work:** Plumbing rough-in is 95% complete. Electrical rough-in is 60% complete. Mechanical work is paused pending final roof decisions.
- **Overall Status:** The project remains ahead of schedule, with upcoming decisions needed on roofing, interior finishes, and outstanding RFI authorizations.

Senior Life Solutions Program

- **Census & Pipeline:** 4 active patients; 3 admissions scheduled for next week. 5 referrals expressed interest but prefer to begin in January following the holidays.
- **Facilities:** Awaiting HCAI approval of construction plans before build-out can begin.

Physical Therapy – Delleker Location

- Awaiting architectural plans to proceed with required tenant improvements.

**Eastern Plumas Health Care
Financial Statements – Board Report
October 2025**

Summary

This report will cover the year-to-date financials through October 31, 2025. We posted Gross Patient Revenues in the amount of \$17,291,351. Last year, we posted \$17,268,830. This is a slight increase over last year of \$22,521.

Total Operating Revenue was higher than last year by \$2,287,043. This was due mainly to the reduction in contractual and bad debt allowances of \$1,121,554 and the receipt of \$1,029,135 for the CalAIM grant. Total Operating Expenses were higher than last year by \$918,202. We posted a loss in the amount of \$1,273,014.

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

Total Inpatient Revenues were higher by \$551,501, with Skilled Nursing Revenues posting higher by \$176,202. Pro Fees were lower by \$68,722. Total Outpatient Revenues were lower by \$546,314, and Clinic Revenues were higher by \$86,056.

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

Salaries and Benefits: Combined Salaries and Benefits were higher by \$868,733.

Purchased Services: Purchased Services - Medical were higher by \$197,487. Purchased Services - Other were lower by \$78,595.

Professional Fees: Professional Fees - Medical were lower by \$44,829. Professional Fees – Other were lower by \$34,821.

Repairs & Maintenance: Repairs & Maintenance were lower by \$23,327.

Utilities: Utilities lower by \$93,245.

Supplies: Supplies were higher by \$90,998

Depreciation Expense: Depreciation Expense was higher by \$70,796.

Other Expenses: Other Expenses were lower by \$65,085. These include training, travel, and dues and subscriptions.

Revenue Cycle

Gross Accounts Receivable as of October was \$7.1 million. This is a 26% decrease from October 2024. AR Days as of October 31, 2025, were 52.

Balance Sheet

Total Cash increased \$4,116,737 over last year. Net AR decreased \$140,531 and Total Liabilities increased \$39,758 with Fund Balance increasing by \$4,348,888.

Additional Information

Days cash on hand on October 31, 2025, was 178. October 31, 2024, days cash on hand was 162. We will see a considerable reduction in days cash on hand in November as we will have funded \$3.9 million for the Rate Range IGT. We expect to receive funds back in January 2026.

The auditor will present the June 30, 2025 audit report at the January Board meeting.

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

		% Net Pt			
	Revenue		10/31/2025	10/31/2024	\$ Variance
1	REVENUE				
2	Inpatient Revenue		\$ 636,415	\$ 512,116	\$ 124,299
3	Inpatient Revenue - Swing Bed		\$ 785,000	\$ 534,000	\$ 251,000
4	Inpatient Revenue - SNF		\$ 3,716,583	\$ 3,540,381	\$ 176,202
	Inpatient Revenue		\$ 5,137,998	\$ 4,586,497	\$ 551,501
5	All Pro Fees		\$ 1,256,304	\$ 1,325,026	\$ (68,722)
7	Outpatient Revenue		\$ 8,694,246	\$ 9,240,560	\$ (546,314)
8	Clinics		\$ 2,202,803	\$ 2,116,747	\$ 86,056
9	Total Patient Revenue		\$ 17,291,351	\$ 17,268,830	\$ 22,521
11	Contractual Allowances		\$ (5,398,725)	\$ (6,750,063)	\$ 1,351,338
12	Charity Discounts		\$ (8,512)	\$ (34,374)	\$ 25,862
13	Other Allowances		\$ 1,822	\$ 11,348	\$ (9,526)
14	Bad Debt		\$ (239,319)	\$ 6,801	\$ (246,120)
15	Total Deductions		\$ (5,644,734)	\$ (6,766,288)	\$ 1,121,554
16	Net Patient Revenue		\$ 11,646,616	\$ 10,502,542	\$ 1,144,074
17	% of Gross Revenue		67.36%	60.82%	6.54%
18	Meaningful Use Revenue		\$ -	\$ -	\$ -
19	Quality Payments		\$ -	\$ 106,655	\$ (106,655)
20	IGT Payments		\$ 180,041	\$ -	\$ 180,041
21	Other Operating Revenue		\$ 1,204,886	\$ 135,303	\$ 1,069,583
22	Total Operating Revenue		\$ 13,031,543	\$ 10,744,500	\$ 2,287,043
23	EXPENSES				
24	Salaries and PTO	54.4%	\$ (6,338,220)	\$ (5,886,542)	\$ (451,678)
25	Employee Benefits	20.1%	\$ (2,343,390)	\$ (1,926,335)	\$ (417,055)
26	Professional Fees - Medical	10.1%	\$ (1,174,707)	\$ (1,219,536)	\$ 44,829
27	Professional Fees - Other	0.4%	\$ (50,638)	\$ (85,459)	\$ 34,821
28	Supplies	9.1%	\$ (1,055,766)	\$ (964,768)	\$ (90,998)
29	Purchased Services - Medical	10.4%	\$ (1,211,024)	\$ (1,013,537)	\$ (197,487)
30	Purchased Services - Other	10.9%	\$ (1,274,443)	\$ (1,353,038)	\$ 78,595
31	Insurance	1.6%	\$ (191,329)	\$ (185,842)	\$ (5,487)
32	Rental and Leases	0.6%	\$ (68,842)	\$ (44,239)	\$ (24,603)
33	Repairs and Maintenance	2.0%	\$ (230,844)	\$ (254,171)	\$ 23,327
34	Utilities and Telephone	3.3%	\$ (386,986)	\$ (480,231)	\$ 93,245
35	Depreciation Amortization	4.5%	\$ (520,706)	\$ (449,910)	\$ (70,796)
36	Other Expenses	2.2%	\$ (261,924)	\$ (327,009)	\$ 65,085
37	Total Operating Expenses	129.7%	\$ (15,108,818)	\$ (14,190,617)	\$ (918,202)
38	Income From Operations	-17.8%	\$ (2,077,275)	\$ (3,446,117)	\$ 1,368,841
39	Tax Revenue	-2.5%	\$ 285,440	\$ 216,800	\$ 68,640
40	Grants and Donations	-0.7%	\$ 76,150	\$ 105,000	\$ (28,850)
41	Interest Income	-3.8%	\$ 445,821	\$ 384,358	\$ 61,463
42	Interest Expense	0.5%	\$ (60,505)	\$ (65,948)	\$ 5,443
43	Non-Operating Income (Expenses)	-0.5%	\$ 57,355	\$ 34,247	\$ 23,108
44	Total Non-Operating Gain (Loss)	-6.9%	\$ 804,261	\$ 674,457	\$ 129,804
45	Net Income	-10.9%	\$ (1,273,014)	\$ (2,771,660)	\$ 1,498,646
46	Operating Margin %		-15.94%	-32.07%	16.13%
47	Net Margin %		-9.77%	-25.80%	16.03%
48	Payroll as % of Operating Expense		57.46%	55.06%	

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

	FYE	FYE	FYE	FYE	FYE 2025-2024	
	as of 10/31/24	10/31/2023	10/31/2022	10/31/2021	\$ Change	% Change
Assets						
Current Assets						
Cash	\$ 1,197,545	\$ 1,358,190	\$ 1,310,146	\$ 1,327,680	\$ (160,645)	-11.83%
Short-term Investments (LAI)	\$ 15,810,146	\$ 12,218,847	\$ 19,223,992	\$ 23,161,916	\$ 3,591,299	29.39%
Total Cash and Equivalents	\$ 17,007,691	\$ 13,577,037	\$ 20,534,138	\$ 24,489,596	\$ 3,430,654	25.27%
Patient Accounts Receivable	\$ 9,573,176	\$ 18,678,682	\$ 8,180,847	\$ 6,088,166	\$ (9,105,506)	-48.75%
Accounts Receivable Reserves	\$ (4,682,480)	\$ (9,804,170)	\$ (3,113,715)	\$ (2,207,630)	\$ 5,121,690	-52.24%
Net Accounts Receivable	\$ 4,890,696	\$ 8,874,513	\$ 5,067,132	\$ 3,880,536	\$ (3,983,817)	-44.89%
% of Gross Account Receivables	51.1%	47.5%	61.9%	63.7%		
Inventory	\$ 586,602	\$ 571,247	\$ 481,936	\$ 385,214	\$ 15,355	2.69%
Other Assets	\$ 373,681	\$ 976,294	\$ 337,402	\$ 374,561	\$ (602,613)	-61.72%
Total Other Assets	\$ 960,283	\$ 1,547,541	\$ 819,338	\$ 759,775	\$ (587,258)	-37.95%
Total Current Assets	\$ 22,858,670	\$ 23,999,091	\$ 26,420,608	\$ 29,129,907	\$ (1,140,421)	-4.75%
Fixed Assets						
Land	\$ 1,209,214	\$ 1,166,344	\$ 1,166,344	\$ 1,123,344	\$ 42,870	3.68%
Buildings	\$ 15,728,333	\$ 15,220,840	\$ 14,931,290	\$ 14,850,753	\$ 507,494	3.33%
Capital Equipment	\$ 16,755,047	\$ 15,938,143	\$ 14,941,686	\$ 14,770,579	\$ 816,904	5.13%
In Progress	\$ 880,999	\$ 3,239,659	\$ 1,190,741	\$ 436,599	\$ (2,358,660)	-72.81%
Total Plant & Equipment	\$ 34,573,593	\$ 35,564,985	\$ 32,230,061	\$ 31,181,275	\$ (991,392)	-2.79%
Accumulated Depreciation	\$ (22,743,705)	\$ (23,512,166)	\$ (22,669,599)	\$ (21,707,625)	\$ 768,461	-3.27%
Net Fixed Assets	\$ 11,829,888	\$ 12,052,819	\$ 9,560,462	\$ 9,473,650	\$ (222,930)	-1.85%
Total Assets	\$ 34,688,558	\$ 36,051,909	\$ 35,981,070	\$ 38,603,557	\$ (1,363,351)	-3.78%
LIABILITIES AND RETAINED EARNINGS						
Current Liabilities						
Accounts Payable	\$ 783,063	\$ 865,182	\$ 486,191	\$ 1,101,293	\$ (82,119)	-9.49%
Accrued Payroll & Benefits	\$ 1,056,838	\$ 1,557,162	\$ 2,389,346	\$ 1,248,113	\$ (500,324)	-32.13%
Other Current Liabilities	\$ 158,582	\$ 71,279	\$ 2,880,944	\$ 11,678,052	\$ 87,303	100.00%
Total Current Liabilities	\$ 1,998,483	\$ 2,493,623	\$ 5,756,481	\$ 14,027,458	\$ (495,140)	-19.86%
Long-Term Liabilities						
Loans	\$ 4,045,338	\$ 4,376,517	\$ 4,694,014	\$ 5,073,558	\$ (331,179)	-7.57%
Capitalized Leases	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Long Term Liabilities	\$ 4,045,338	\$ 4,376,517	\$ 4,694,014	\$ 5,073,558	\$ (331,179)	-7.57%
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL LIABILITIES	\$ 6,043,821	\$ 6,870,140	\$ 10,450,494	\$ 19,101,016	\$ (826,319)	-12.03%
Fund Balance	\$ 28,644,737	\$ 29,181,770	\$ 25,530,576	\$ 19,502,541	\$ (537,033)	-1.84%
TOTAL LIABILITIES AND FUND BALANCE	\$ 34,688,558	\$ 36,051,909	\$ 35,981,070	\$ 38,603,557	\$ (1,363,351)	-3.78%

Eastern Plumas Health Care - October 31, 2025 Stats

As Of	AR Days	Change	% Change
10/31/2020	53.19		
10/31/2021	47.45	(5.74)	-10.79%
10/31/2022	63.58	16.13	33.99%
10/31/2023	135.64	72.06	113.34%
10/31/2024	67.64	(68.00)	-50.13%
10/31/2025	51.54	(16.10)	-23.80%
Target Goal	50.00		

YTD	Gross Revenue	Change	% Change
10/31/2020	13,645,602		
10/31/2021	16,143,213	2,497,611	18.30%
10/31/2022	15,885,527	(257,686)	-1.60%
10/31/2023	17,080,271	1,194,744	7.52%
10/31/2024	17,268,831	188,560	1.10%
10/31/2025	17,291,351	22,520	0.13%
Target Goal	19,063,606	(Budgeted Amount)	

As Of	Days Cash	Change	% Change
10/31/2020	279.00		
10/31/2021	284.00	5.00	1.79%
10/31/2022	192.00	(92.00)	-32.39%
10/31/2023	129.00	(63.00)	-32.81%
10/31/2024	162.00	33.00	25.58%
10/31/2025	178.00	16.00	9.88%
Target Goal	200.00		

YTD	Net Income	Change	% Change
10/31/2020	84,945		
10/31/2021	(48,423)	(133,368)	-157.01%
10/31/2022	(2,657,274)	(2,608,851)	5387.63%
10/31/2023	(2,526,229)	131,045	-4.93%
10/31/2024	(2,771,660)	(245,431)	9.72%
10/31/2025	(1,273,014)	1,498,646	-54.07%
Target Goal	(2,307,758.00)	(Budgeted Amount)	

As Of	Current Ratio	Change	% Change
10/31/2020	1.76%		
10/31/2021	2.08%	0.00	18.18%
10/31/2022	4.59%	0.03	120.67%
10/31/2023	9.62%	0.05	109.59%
10/31/2024	11.44%	0.02	18.92%
10/31/2025	11.31%	(0.00)	-1.14%
Target Goal	7.00%		

YTD	Expenses	Change	% Change
10/31/2020	9,615,171		
10/31/2021	10,968,027	1,352,856	14.07%
10/31/2022	13,494,022	2,525,995	23.03%
10/31/2023	13,350,410	(143,612)	-1.06%
10/31/2024	14,256,565	906,155	6.79%
10/31/2025	15,169,323	912,758	6.40%
Target Goal	15,154,333	(Budgeted Amount)	

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

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

As Of	Fund Balance	Change	% Change
10/31/2020	15,070,508		
10/31/2021	23,759,530	8,689,022	57.66%
10/31/2022	25,530,576	1,771,046	7.45%
10/31/2023	29,181,770	3,651,194	14.30%
10/31/2024	28,644,737	(537,033)	-1.84%
10/31/2025	32,993,625	4,348,888	15.18%
Target Goal	32,050,719		