



**EASTERN PLUMAS HEALTH CARE DISTRICT
REGULAR MEETING OF THE BOARD OF DIRECTORS
MINUTES
Thursday, February 26, 2026 at 4:00 p.m.**

1. Call to Order

Meeting was called to order at 4:03 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; Max Barroso, Director of Rehabilitation

3. Board Comments

None

4. Public Comment

None

5. Consent Calendar

- **Approval of Minutes** – Approval of the minutes from the January 22, 2026 Board of Directors Meeting and the agenda for the February 26, 2026 meeting.
- **ACTION** – Motion was made by Director Swanson, seconded by Director Corcoran to approve the minutes as presented

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

- **Public Comment:** None

6. Auxiliary Report

Director Hughes presented the Auxiliary financial report to the Board for review.

7. Staff Reports

- A. Chief Nursing Officer Report**
- B. SNF Director of Nursing**
See attached report
- C. Director of Clinics**
See attached report
- D. Director of Ancillary Services**
- E. Chief Financial Officer**
See attached report

**Penny Holland
Lorraine Noble**

Tracy Studer

**Megan McCrorey
Katherine Pairish**

8. Acceptance of Draft Financials as Presented

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

Director Corcoran

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

Public Comment: None

9. Chief Executive Officer Report

Doug McCoy

OPERATIONAL OVERVIEW:

EPHC held the first annual patient recognition week on February 2nd through 6th across all of our service locations. The event, coordinated by our Service Excellence Advisors, was intended to show our appreciation to the patients, residents, and community members across the District for their continued support and utilization of EPHC for their health care needs. The event included the distribution of 1000 EPHC blankets and handwritten cards that were provided to patients throughout the week at the time of service. Staff from multiple departments also developed a video message which has been displayed in our lobby areas, social media, and on the EPHC website. We appreciated the opportunity to recognize our community and share this important message.

Congress completed the health care funding bills and telehealth primary care services have been extended through December of 2027. This continuation was significant to EPHC and allows patients who are out of area or unable to make it onsite the ability to have their medical needs addressed by the provider. California received CMS approval for the Rural Health Transformation Grant Program that was included in HR.1 and has initiated stakeholder meetings to develop program models to utilize 233 million in annual funding. Initial focus areas include workforce development, technology infrastructure, and access to care in rural areas. It is unclear how this may impact EPHC, but we continue to participate and represent the District's needs in these discussions.

As a follow up to our January employee survey, we held a career event week from February 9th through the 13th. The goal of the event was to meet with team members who had an interest in career advancement and wanted additional information on future positions, funding support (i.e. tuition assistance, scholarships, etc.), and available certification training. The sessions were beneficial both to staff and management that participated and we will continue these meeting opportunities throughout the year.

We have received proposals for a solar micro-grid utility option at both the Portola and Loyalton campuses. The Planning Committee reviewed the proposals, and we are continuing our due diligence review to include discussions with another area CAH on their experience with a similar system installed in 2024. In addition, we have developed a list of other capital projects for consideration during the 2026-28 fiscal years which will also be reviewed with the Planning and Finance Committees prior to Board approval. In addition to the current SLS, rehabilitation, and CalAIM projects, the most critical project is the replacement of the Radiology CT scanner. The current 16-slice scanner is over 15 years old and has experienced service issues causing increased down time impacting both ED and outpatient services. Our recommendation is to replace the unit with a 128-slice scanner which will significantly increase diagnostic imaging including cardiac studies. Our ED/clinic providers are reviewing the proposal and additional options, and we are excited to add this improved technology to our community service offerings.

EPHC will begin the replacement of the organization's phone system the first week of March. The upgrade will include each site of service and all current phone extensions. This will be a significant upgrade from our current system and provide an improved phone experience for our patients. Functionality upgrades include an improved option menu, phone greeting system, and call recording. The project will be completed by the end of March. Our Senior Life Solutions program has reached 9 clients with a capacity of 10 and has been recognized as achieving participation rates at a faster level than many of the other programs initiated by their organization. Once we achieve capacity, we will review options to initiate a potential second track to accommodate the community needs. The SLS basement project is

Regular Meeting of the Board of Directors of Eastern Plumas Health Care
February 26, 2026 MINUTES - Continued

beginning with an anticipated completion this summer. SLS was able to hire an onsite therapist who began services in February which has helped improve the patient experience versus the previous remote process.

10. Committee Reports

Board Members

A. Finance Committee

B. Planning Committee

- **ACTION** – Motion was made by Director Swanson to approve the purchase of a new CT scanner not to exceed \$800,000 and seconded by Director Duncan.

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

11. Policies

Public Comment: None.

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

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

12. Public Comment

None.

13. Board Closing Remarks

Director Corcoran

None

Open Session recessed at 5:07 p.m.

14. 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*

15. Open Session Report of Actions Taken in Closed Session

The Board returned at approximately 5:10 p.m.

A: **ACTION-** The Board approved a motion to provide staff privileges to all appointees listed on agenda item 14.A.

B: No Action taken 14.B

16. Adjournment

Meeting adjourned at 5:25 p.m.

Eastern Plumas Health Care
Nursing Division
Skilled Nursing Facilities
Board Report 2/23/2026
Lorraine Noble RN

2/23/26 - Current census is 61

- 26 Residents in Portola
- 35 in Loyalton

Staffing:

- PORTOLA: 2 Full Time Nurses have been hired and are now working.
- LOYALTON – 1 new RN hired is working
- Both Skilled facilities utilize travelers for C.N.A. positions and Nursing positions.
- We have job postings for nursing, CNAs, ward clerks, activity assistants.

State Issues: Pending visits for 7 facility reported events (FRIs).

- 1-Portola
- 6-Loyalton

Plus remodel in Portola - discussion

Lorraine Noble

EPHC Clinics Board Report

02-26-2026

- Dan Coll, Orthopedic PA, to begin working every Tuesday, starting in April, 2026.
 - Dr. Lillegraven to work 2 days a week at PMC starting March 10, 2026.
 - Recruitment updates:
 - TACORE recruiters visited EPHC on Monday, February 9th to speak with Dr. Hibler regarding dermatology needs.
 - TACORE vetting a dermatologist. More TBA.
 - Dr. Tamara Simon, GYN, visited EPHC on Tuesday, February 10th
 - - Dr. Hoffman, back after paternity leave
 - Registered Dental Assistant hired
 - A second employee hired who will learn dental assisting and hopes to pursue registered dental assisting in the future.
 - Contract for Pacific Medical (DME) reviewed by Doug McCoy and me. Submitted back to Pacific Medical on 2-19-2026. Staff of Pacific Medical will tour the LMC and GMC on March 4th for DME storage considerations.
 - Working on California State requirements:
 - Fire Drill Training performed on 1-13-2026 at Team Meeting.
 - Additional Fire training/discussion 2-10-2026 at Team Meeting.
 - Emergency Preparedness Drill with After Action Plans created for:
 - GMC on January 29, 2026
 - Two important safety measures to be implemented.
 - Portola Medical and Dental Clinic on January 29, 2026.
 - Two important safety measures have been found.
 - LMC completed on 2-26-2026.
- Mike Plessas, PA, assisted with all emergency training.
- Required Biennial Evaluation of Clinics Scheduled for 3-30-2026.
 - Contacted by Partnership auditor. All EPHC clinics will be audited in May and June 2026.

Eastern Plumas Health Care
Financial Statements – Board Report
January 2026

Summary

This report will cover year-to-date financials through January 31, 2026. We posted Gross Patient Revenues in the amount of \$32,168,906. Last year, we posted \$29,699,203. This is an increase over last year of \$2,469,703.

Total Operating Revenue was higher than last year by \$4,255,714. This was due mainly to the reduction in contractual and bad debt allowances of \$1,286,311 and the receipt of \$1,029,135 for the CalAIM grant. Total Operating Expenses were higher than last year by \$1,515,755. We posted net income in the amount of \$1,239,288.

Revenues (Year-to-Date January 2026 Compared to Year-to-Date January 2025)

Total Inpatient Revenues were higher by \$303,166, with Skilled Nursing Revenues posting lower by \$563,124. This variance was due to the timing of SNF revenues posted in Cerner last year. Swing Bed Revenues were higher by \$653,500. Pro Fees were higher by \$9,699. Total Outpatient Revenues were higher by \$1,610,333 and Clinic Revenues were higher by \$546,505.

Expenses (Year-to-Date January 2026 Compared to Year-to-Date January 2025)

Salaries and Benefits: Combined Salaries and Benefits were higher by \$965,386.

Purchased Services: Purchased Services - Medical were higher by \$373,425. Purchased Services - Other were higher by \$73,214.

Professional Fees: Professional Fees - Medical were lower by \$51,036. Professional Fees – Other were lower by \$47,200.

Repairs & Maintenance: Repairs & Maintenance were higher by \$13,121.

Utilities: Utilities lower by \$120,583. This is due mainly to the over-accrual of utility bills last year.

Supplies: Supplies were higher by \$230,563.

Depreciation Expense: Depreciation Expense was higher by \$110,593.

Other Expenses: Other Expenses were lower by \$91,972. These include training, travel, and dues and subscriptions.

Revenue Cycle

Gross Accounts Receivable as of January 31, 2026 was \$10.1 million. This is a 36% increase from January 31, 2025. The increase in AR is mainly due to Medicare reassignments of our providers. Medicare made changes to rules for billing of rural healthcare, thus reassignments were necessary. Medicare has held payments of approximately \$2 million until we have all our providers reassigned. We hope to have this resolved by the end of February. AR Days as of January 31, 2026, were 66.

Balance Sheet

Total Cash increased \$555,490 over last year. Net AR increased \$3,079,891 and Total Liabilities decreased \$230,250 with Fund Balance increasing by \$5,071,322.

Additional Information

Days cash on hand on January 31, 2026 was 145. January 31, 2025 days cash on hand was 152.

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

	% Net Pt Revenue	1/31/2026	1/31/2025	\$ Variance
1 REVENUE				
2 Inpatient Revenue		\$ 1,167,256	\$ 954,466	\$ 212,790
3 Inpatient Revenue - Swing Bed		\$ 1,586,500	\$ 933,000	\$ 653,500
4 Inpatient Revenue - SNF		\$ 6,629,331	\$ 7,192,455	\$ (563,124)
Inpatient Revenue		\$ 9,383,087	\$ 9,079,921	\$ 303,166
5 All Pro Fees		\$ 2,166,998	\$ 2,157,299	\$ 9,699
7 Outpatient Revenue		\$ 16,618,013	\$ 15,007,680	\$ 1,610,333
8 Clinics		\$ 4,000,808	\$ 3,454,303	\$ 546,505
9 Total Patient Revenue		\$ 32,168,906	\$ 29,699,203	\$ 2,469,703
11 Contractual Allowances		\$ (8,892,761)	\$ (10,904,338)	\$ 2,011,577
12 Charity Discounts		\$ (50,258)	\$ (42,524)	\$ (7,734)
13 Other Allowances		\$ (4,302)	\$ (22,317)	\$ 18,015
14 Bad Debt		\$ (435,327)	\$ 300,220	\$ (735,547)
15 Total Deductions		\$ (9,382,648)	\$ (10,668,959)	\$ 1,286,311
16 Net Patient Revenue		\$ 22,786,258	\$ 19,030,244	\$ 3,756,014
17 % of Gross Revenue		70.83%	64.08%	6.76%
18 Meaningful Use Revenue		\$ -	\$ -	\$ -
19 Quality Payments		\$ -	\$ 419,266	\$ (419,266)
20 IGT Payments		\$ 2,130,370	\$ 2,341,983	\$ (211,613)
21 Other Operating Revenue		\$ 1,323,498	\$ 192,919	\$ 1,130,579
22 Total Operating Revenue		\$ 26,240,126	\$ 21,984,412	\$ 4,255,714
23 EXPENSES				
24 Salaries and PTO	47.9%	\$ (10,907,846)	\$ (10,269,785)	\$ (638,061)
25 Employee Benefits	17.2%	\$ (3,927,974)	\$ (3,600,649)	\$ (327,325)
26 Professional Fees - Medical	9.0%	\$ (2,058,055)	\$ (2,109,091)	\$ 51,036
27 Professional Fees - Other	0.5%	\$ (111,650)	\$ (158,850)	\$ 47,200
28 Supplies	8.1%	\$ (1,854,997)	\$ (1,624,434)	\$ (230,563)
29 Purchased Services - Medical	9.6%	\$ (2,181,187)	\$ (1,807,762)	\$ (373,425)
30 Purchased Services - Other	10.3%	\$ (2,336,779)	\$ (2,263,565)	\$ (73,214)
31 Insurance	1.5%	\$ (334,826)	\$ (319,993)	\$ (14,833)
32 Rental and Leases	0.5%	\$ (123,998)	\$ (78,586)	\$ (45,412)
33 Repairs and Maintenance	1.7%	\$ (382,965)	\$ (369,844)	\$ (13,121)
34 Utilities and Telephone	3.2%	\$ (727,962)	\$ (848,545)	\$ 120,583
35 Depreciation Amortization	4.0%	\$ (909,344)	\$ (798,751)	\$ (110,593)
36 Other Expenses	1.9%	\$ (423,148)	\$ (515,120)	\$ 91,972
37 Total Operating Expenses	115.3%	\$ (26,280,730)	\$ (24,764,975)	\$ (1,515,755)
38 Income From Operations	-0.2%	\$ (40,604)	\$ (2,780,563)	\$ 2,739,959
39 Tax Revenue	-2.2%	\$ 499,520	\$ 379,400	\$ 120,120
40 Grants and Donations	-0.5%	\$ 114,808	\$ 106,000	\$ 8,808
41 Interest Income	-2.8%	\$ 644,679	\$ 555,133	\$ 89,546
42 Interest Expense	0.5%	\$ (104,664)	\$ (114,243)	\$ 9,579
43 Non-Operating Income (Expenses)	-0.6%	\$ 125,549	\$ 56,448	\$ 69,101
44 Total Non-Operating Gain (Loss)	-5.6%	\$ 1,279,892	\$ 982,738	\$ 297,154
45 Net Income	5.4%	\$ 1,239,288	\$ (1,797,825)	\$ 3,037,113
46 Operating Margin %		-0.15%	-12.65%	12.49%
47 Net Margin %		4.72%	-8.18%	12.90%
48 Payroll as % of Operating Expense		56.45%	56.01%	

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

	FYE as of 1/31/26	FYE 1/31/2025	FYE 1/31/2024	FYE 1/31/2023	FYE 2026-2025	
					\$ Change	% Change
Assets						
Current Assets						
Cash	\$ 201,713	\$ 1,034,543	\$ 1,107,109	\$ 846,086	\$ (832,830)	-80.50%
Short-term Investments (LAIF)	\$ 16,968,409	\$ 15,580,089	\$ 12,859,002	\$ 16,322,845	\$ 1,388,320	8.91%
Total Cash and Equivalents	\$ 17,170,122	\$ 16,614,632	\$ 13,966,111	\$ 17,168,931	\$ 555,490	3.34%
Patient Accounts Receivable	\$ 10,062,041	\$ 7,386,384	\$ 16,880,670	\$ 9,087,067	\$ 2,675,657	36.22%
Accounts Receivable Reserves	\$ (3,353,067)	\$ (3,757,301)	\$ (8,179,082)	\$ (3,538,592)	\$ 404,234	-10.76%
Net Accounts Receivable	\$ 6,708,974	\$ 3,629,083	\$ 8,701,588	\$ 5,548,475	\$ 3,079,891	84.87%
% of Gross Account Receivables	66.7%	49.1%	51.5%	61.1%		
Inventory	\$ 555,497	\$ 597,884	\$ 578,269	\$ 481,936	\$ (42,387)	-7.09%
Other Assets	\$ 1,138,917	\$ 92,825	\$ 1,044,016	\$ 650,541	\$ 1,046,092	1126.93%
Total Other Assets	\$ 1,694,414	\$ 690,709	\$ 1,622,285	\$ 1,132,478	\$ 1,003,705	145.32%
Total Current Assets	\$ 25,573,510	\$ 20,934,424	\$ 24,289,984	\$ 23,849,834	\$ 4,639,086	22.16%
Fixed Assets						
Land	\$ 1,209,214	\$ 1,209,214	\$ 1,166,344	\$ 1,166,344	\$ 0	0.00%
Buildings	\$ 16,700,060	\$ 16,383,564	\$ 15,220,840	\$ 15,218,416	\$ 316,496	1.93%
Capital Equipment	\$ 17,815,082	\$ 16,794,707	\$ 16,267,141	\$ 15,288,255	\$ 1,020,375	6.08%
In Progress	\$ 1,215,757	\$ 936,338	\$ 3,374,352	\$ 2,147,112	\$ 279,419	29.84%
Total Plant & Equipment	\$ 36,940,113	\$ 35,323,823	\$ 36,028,677	\$ 33,820,127	\$ 1,616,290	4.58%
Accumulated Depreciation	\$ (24,396,360)	\$ (22,982,056)	\$ (23,840,194)	\$ (22,873,652)	\$ (1,414,304)	6.15%
Net Fixed Assets	\$ 12,543,753	\$ 12,341,767	\$ 12,188,483	\$ 10,946,475	\$ 201,986	1.64%
Total Assets	\$ 38,117,263	\$ 33,276,191	\$ 36,478,466	\$ 34,796,359	\$ 4,841,072	14.55%
LIABILITIES AND RETAINED EARNINGS						
Current Liabilities						
Accounts Payable	\$ 806,414	\$ 674,363	\$ 1,028,526	\$ 988,037	\$ 132,051	19.58%
Accrued Payroll & Benefits	\$ 1,648,870	\$ 1,659,424	\$ 1,305,260	\$ 2,088,311	\$ (10,554)	-0.64%
Other Current Liabilities	\$ 4,896	\$ 6,339	\$ 10,912	\$ 1,957,922	\$ (1,443)	100.00%
Total Current Liabilities	\$ 2,460,180	\$ 2,340,126	\$ 2,344,698	\$ 5,034,270	\$ 120,054	5.13%
Long-Term Liabilities						
Loans	\$ 3,610,133	\$ 3,960,437	\$ 4,294,967	\$ 4,620,675	\$ (350,304)	-8.85%
Capitalized Leases	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Long Term Liabilities	\$ 3,610,133	\$ 3,960,437	\$ 4,294,967	\$ 4,620,675	\$ (350,304)	-8.85%
Deferred Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL LIABILITIES	\$ 6,070,313	\$ 6,300,563	\$ 6,639,665	\$ 9,654,945	\$ (230,250)	-3.65%
Fund Balance	\$ 32,046,950	\$ 26,975,628	\$ 29,838,801	\$ 25,141,414	\$ 5,071,322	38.80%
TOTAL LIABILITIES AND FUND BALANCE	\$ 38,117,263	\$ 33,276,191	\$ 36,478,466	\$ 34,796,359	\$ 4,841,072	14.55%

Eastern Plumas Health Care - January 31, 2026 Stats

As Of	AR Days	Change	% Change
1/31/2021	50.55		
1/31/2022	48.08	(2.47)	-4.89%
1/31/2023	68.60	20.52	42.68%
1/31/2024	119.17	50.57	73.72%
1/31/2025	55.13	(64.04)	-53.74%
1/31/2026	65.79	10.66	19.34%
Target Goal	50.00		

YTD	Patient Revenue	Change	% Change
1/31/2021	22,638,306		
1/31/2022	27,616,296	4,977,990	21.99%
1/31/2023	28,164,076	547,780	1.98%
1/31/2024	29,781,313	1,617,237	5.74%
1/31/2025	29,699,203	(82,110)	-0.28%
1/31/2026	32,168,906	2,469,703	8.32%
Target Goal	28,518,347	(Budgeted Amount)	

As Of	Days Cash	Change	% Change
1/31/2021	257.00		
1/31/2022	302.00	45.00	17.51%
1/31/2023	163.00	(139.00)	-46.03%
1/31/2024	132.00	(31.00)	-19.02%
1/31/2025	152.00	20.00	15.15%
1/31/2026	145.00	(7.00)	-4.61%
Target Goal	200.00		

YTD	Net Income	Change	% Change
1/31/2021	(496,681)		
1/31/2022	4,302,415	4,799,096	-966.23%
1/31/2023	(3,449,387)	(7,751,802)	-180.17%
1/31/2024	(1,839,053)	1,610,334	-46.68%
1/31/2025	(1,797,825)	41,228	-2.24%
1/31/2026	1,239,288	3,037,113	166.93%
Target Goal	(3,614,100)	(Budgeted Amount)	

As Of	Current Ratio	Change	% Change
1/31/2021	1.69%		
1/31/2022	3.49%	0.02	106.51%
1/31/2023	4.74%	0.01	35.82%
1/31/2024	10.36%	0.06	118.57%
1/31/2025	8.95%	(0.01)	-13.61%
1/31/2026	10.39%	0.01	16.09%
Target Goal	7.00%		

YTD	Expenses	Change	% Change
1/31/2021	17,153,925		
1/31/2022	19,667,514	2,513,589	14.65%
1/31/2023	23,256,862	3,589,348	18.25%
1/31/2024	23,437,579	180,717	0.78%
1/31/2025	24,879,218	1,441,639	6.15%
1/31/2026	26,385,394	1,506,176	6.05%
Target Goal	22,716,149	(Budgeted Amount)	

YTD	IGT's	Change	% Change
1/31/2021	1,802,250		
1/31/2022	1,903,120	100,870	5.60%
1/31/2023	70,844	(1,832,276)	-96.28%
1/31/2024	2,245,289	2,174,445	3069.34%
1/31/2025	2,341,983	96,694	4.31%
1/31/2026	2,130,370	(211,613)	0.00%
Target Goal	11,316,092	(Budgeted Amount)	

As Of	Fund Balance	Change	% Change
1/31/2021	13,372,935		
1/31/2022	27,419,113	14,046,178	105.03%
1/31/2023	25,141,414	(2,277,699)	-8.31%
1/31/2024	29,838,801	4,697,387	18.68%
1/31/2025	28,975,628	(2,863,173)	-9.60%
1/31/2026	32,046,950	5,071,322	18.80%
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%.