

# Board Meeting

## Board Meeting - May 20, 2026

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### **Mission**

Northern Inyo Healthcare District provides health care services to improve the quality of life and health for all we serve

### **Vision**

Northern Inyo Healthcare District will be known throughout the Eastern Sierra Region for providing high quality, compassionate, comprehensive care in coordination with regional partners.

## **AGENDA**

### NORTHERN INYO HEALTHCARE DISTRICT BOARD OF DIRECTORS REGULAR MEETING

May 20, 2026 at 3:30 pm

The Board meets in person at 2957 Birch Street, Bishop, CA 93514. Members of the public will be allowed to attend in person or via Zoom. Public comments can be made in person or via Zoom.

TO CONNECT VIA ZOOM: (A link is also available on the NIHD Website)

<https://us06web.zoom.us/j/86114057527>

Webinar ID: 861 1405 7527

Passcode: 898843

#### PHONE CONNECTION:

(669) 444-9171

(719) 359-4580

Webinar ID: 861 1405 7527

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1. Call to order at 3:30 pm
  2. Public comment on closed session items
  3. Adjournment to closed session for:
    - a. Public Employee Performance Evaluation  
Pursuant to Government Code § 54957(b)(1)  
Title of Position: Chief Executive Officer
    - b. Conference with legal counsel - Anticipated litigation  
Significant exposure to litigation pursuant to Government Code § 54956.9(d)(2)  
One Case (1) Facts and circumstances: Consideration of Government Claim dated 2/15/26
    - c. Conference with legal counsel - Anticipated litigation  
Significant exposure to litigation pursuant to Government Code § 54956.9(d)(2)  
Potential Case(s): One Case (1)
  4. Return to open session and report on any actions taken in closed session.
  5. Public Comment: The purpose of public comment is to allow members of the public to address the Board of Directors. Public comments shall be received at the beginning of the meeting and are

limited to three (3) minutes per speaker, with a total time limit of thirty (30) minutes for all public comments unless otherwise modified by the Chair. Speaking time may not be granted and/or loaned to another individual for purposes of extending available speaking time unless arrangements have been made in advance for a large group of speakers to have a spokesperson speak on their behalf. Comments must be kept brief and non-repetitive. The general Public Comment portion of the meeting allows the public to address any item within the jurisdiction of the Board of Directors on matters not appearing on the agenda. Public comments on agenda items should be made at the time each item is considered.

6. Consent Agenda – All matters listed under the consent agenda are considered routine and will be enacted by one motion unless any member of the Board wishes to remove an item for discussion.
  - a. Approval of minutes for April 15, 2026 Regular Board Meeting
  - b. Approval of minutes for May 4, 2026, Special Board Meeting
  - c. Approval of Policies and Procedures
    - i. Code Gray
    - ii. Utilization Review Plan
    - iii. Medical Staff Department Policy - Anesthesia
7. Consideration of Credentialing Actions recommended by the Medical Executive Committee – Action Item
  - a. Medical Staff Initial Appointments 2026-2027
  - b. New Service - Women’s Health Nurse Practitioner
  - c. New Service – Tele-Nephrology
8. Chief Executive Officer Report
  - a. AB 2561 (McKinnor): Local public employees: vacant positions – Action Item
  - b. Bishop Commons – Information Item
  - c. Strategic Growth, Wipfli/WOLD Update – Information Item
  - d. Opening Meeting Routine – Action Item
9. Finance Committee
  - a. Benchmarking Update – Information Item
  - b. Banking Recommendations
    - i. Transfer Funds – Action Item
    - ii. Establish Business Sweep Account – Action Item
  - c. Cash Flow Action Plan – Information Item
  - d. NIH Operational Budget 26/27 – Action Item
  - e. NIH Capital Budget 26/27 – Action Item
  - f. Financial and Statistical Report – Action Item

10. Governance Committee

- a. Advocacy Update – Information Item
- b. Values and Tagline – Action Item

11. Quality Committee

- a. Grievance Committee – Information Item
- b. Quality Dashboard – Action Item

12. General Information from Board Members

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13. Adjournment

*In compliance with the Americans with Disabilities Act, if you require special accommodations to participate in a District Board meeting, please contact the administration at (760) 873-2838 at least 24 hours before the meeting.*

- CALL TO ORDER** Northern Inyo Healthcare District (NIHD) Board Chair Best-Baker called the meeting to order at 5:00 pm.
- PRESENT** Melissa Best-Baker, Chair  
David Lent, Vice-Chair  
Maggie Egan, Secretary  
Laura Smith, Treasurer  
Jean Turner, Member at Large
- Christian Wallis, Chief Executive Officer  
Allison Partridge, Chief Operations Officer / Chief Nursing Officer  
Alison Murray, Chief Human Resources Officer, Chief Business Development Officer  
Adam Hawkins, Chief Medical Officer  
Andrea Mossman, Chief Financial Officer  
Sam Jeppsen, Chief of Staff
- TELECONFERENCING** Notice has been posted, and a quorum participated from locations within the jurisdiction.
- PUBLIC COMMENT** Chair Best-Baker reported that at this time, audience members may speak on any items not on the agenda that are within the jurisdiction of the Board.
- Public Comment:** None
- ADD AGENDA ITEM** Staff requested to add an action item to the agenda under the CEO Report for approval of a memorandum of understanding (MOU) between Northern Inyo Healthcare District and Bishop Unified School District. It was explained that the item met the criteria for addition due to urgency, as grant funding associated with the Panther Clinic project must be obligated by June 30 and the need arose after agenda posting.
- Public Comment:** None
- Board Discussion:**  
Board members discussed whether the item met statutory requirements for adding to the agenda and confirmed the urgency related to expiring funding. There was general agreement that the timing constraints justified adding the item.
- Motion by** Turner to add the MOU Expansion of School Based Health Care Clinics to the agenda  
**2<sup>nd</sup>:** Lent  
**Pass:** 5-0
- CONSENT AGENDA** The following items were pulled from the Consent Agenda for discussion:  
March 18, 2026 minutes  
Code Gray

**Public Comment:** None

**Motion by Lent** to approve the consent agenda minus the items pulled for discussion.

**2<sup>nd</sup>:** Egan

**Pass:** 5-0

### **March 18, 2026 Meeting Minutes**

**Board Discussion:** Board members discussed revisions to the March 18 minutes, specifically related to a prior agenda item concerning a constituent complaint. A board member noted that their comment directing such concerns to the CEO for proper handling through established processes was not reflected in the minutes and should be added.

**Motion by Lent** to approve the March 18, 2026 meeting minutes with changes

**2<sup>nd</sup>:** Turner

**Pass:** 5-0

### **Code Gray Policy**

**Board Discussion:**

Board members identified specific areas of the policy requiring clarification. Under the response procedures (noted in the packet, including section 4d), members questioned whether the language clearly allows staff to call 911 at any point during an escalating situation, rather than implying it is only used after internal response efforts.

Members also noted inconsistent terminology in the policy, including references to both “hospital building” and “hospital premises,” and requested that the language be standardized. Additionally, in the policy introduction (item 1), concern was raised regarding the phrase “minimizing the number of potential harm and injuries,” with clarification requested on whether this refers to the number of individuals affected or should be revised to simply “minimize potential harm and injuries.”

Staff agreed to revise the policy language for clarity and consistency and return the item for future board review.

Chief of Staff Jeppsen provided a brief overview of the appointments, including new providers joining the medical staff and tele-neurology coverage.

**Public Comment:** None

**Board Discussion:** None

**Motion by Smith** to approve credentialing actions recommended by the Medical Executive Committee

**2<sup>nd</sup>:** Lent

CONSIDERATION OF  
CREDENTIAL ACTIONS  
RECOMMENDED BY THE  
MEDICAL EXECUTIVE  
COMMITTEE

**Pass:** 5-0

**CEO REPORT**

**HPSA Re-designation**

CEO Wallis presented an update on the Health Professional Shortage Area (HPSA) re-designation, explaining that the district had previously lost its designation and that it is important for access to grants, loans, and certain policy advantages. He reported that, through proactive work completed with a consultant prior to the issue becoming widespread, the district successfully obtained re-designation.

**Public Comment:** None

**Board Discussion:** None

**City Council and Board of Supervisors Updates in May**

CEO Wallis informed the board that he would be presenting quarterly updates to both the City Council and the Board of Supervisors in May, noting that the same presentation would be delivered to both groups to ensure consistent communication.

**Public Comment:** None

**Board Discussion:** None

**Wipfli Lean Event**

CEO Wallis provided an update on the upcoming Wipfli-led Lean event, explaining that it is part of the organization's growth strategy and will use data from the recent market analysis to inform facility and service planning. He noted that the session will involve leadership, providers, and staff participating in a multi-day, on-site working session to develop input for the master facility plan, including outpatient clinic planning and space utilization.

**Public Comment:** None

**Board Discussion:** Board members commented on the progress being made and the value of breaking down planning efforts into manageable phases, noting appreciation for the structured approach to moving projects forward.

**ADDED ITEM**

**MOU – NIHD and Bishop Unified School District**

CEO Wallis presented the memorandum of understanding (MOU) to expand school-based health clinic services in partnership with Bishop Unified School District and Inyo County Office of Education. He explained that the project includes establishing services at Palisades and expanding access to additional student populations. The MOU allows the district to purchase necessary equipment, with reimbursement through grant funding that must be obligated by June 30, and supports implementation of the Panther Clinic for the upcoming school year.

**Public Comment:** None

**Board Discussion:**

Board members discussed the scope of the expansion, including service delivery to multiple school sites and the opportunity to increase access to care for students across the district. Questions were raised regarding the duration and sustainability of grant funding, including whether future funding would be available beyond the initial allocation. Discussion also included potential additional funding sources, and broader benefits of school-based clinics, including improved access, preventive care, and behavioral health support for students.

**Motion by** Lent to approve the MOU

**2<sup>nd</sup>:** Egan

**Pass:** 5-0

FINANCE COMMITTEE

**Capital Spending Update**

CFO Mossman presented an update on capital spending, noting that the board previously approved up to \$2 million for capital projects. She reported that approximately \$843,000 has been spent year-to-date, with about \$1.1 million remaining, and identified approximately \$354,000 in savings from projects completed in-house or reclassified. She explained that these funds, along with contingency funds, are planned to be reallocated toward a medical air compressor replacement project expected to exceed original estimates, with some expenditures potentially carrying over into the next fiscal year depending on delivery and invoicing timelines. CEO Wallis explained that capital spending is being managed within the approved total budget, with flexibility to shift funds between projects as needs arise, and noted that future updates will be provided quarterly for transparency.

**Public Comment:** None

**Board Discussion:**

Board members made brief comments acknowledging progress on capital projects and supported the approach of providing more frequent updates.

**GO Bond Update**

Consultant Tom presented preliminary “discovery” findings, explaining that bond repayment is based on assessed property values and tax rates. He noted that the 2005 bond was structured with increases below anticipated growth in assessed values, while the 2009 bond showed significantly higher escalation, which could require increasing tax rates. He reported that in recent years, tax revenue has not consistently covered debt service, resulting in an estimated cumulative deficit of about \$2 million through 2025.

He also identified discrepancies in debt service schedules, noting that while some documents show regular principal payments, others indicate that principal

may be deferred until a large payment in 2035. He stated that this information is still being verified as part of the ongoing analysis.

#### Rate and Recovery Analysis

Consultant Tom presented a follow-up analysis focused on GO bond tax rate setting and recovery, stating that the goal is to “stop digging” and establish a stable, consistent rate going forward. He explained that the district may be carrying an estimated deficit of approximately \$1 million and that future rate setting should account for recovering any prior deficiencies.

He reviewed current rate fluctuations and emphasized the objective of moving toward a single, stable tax rate rather than annual increases and decreases. He presented preliminary rate scenarios, including maintaining the current rate, decreasing the rate, or increasing the rate to rebuild reserves more quickly, noting that each option has trade-offs between financial stability and taxpayer impact.

He also outlined key assumptions used in the rate model, including projected assessed value growth, timing of tax revenue receipts, and interest earnings on reserves. He noted that the analysis is preliminary and will be refined as additional information becomes available, with the intent of bringing back a recommended rate for board consideration.

**Public Comment:** None

#### **Board Discussion:**

Board members asked about the timeline for decision-making, and CEO Wallis explained that rate-setting decisions will need to occur in June or July to meet county deadlines, with a resolution brought back to the board and submitted to the county for implementation. He noted that key decisions will include setting a long-term rate through 2038 and determining whether to discontinue the Gann limit and potentially recover prior uncollected revenue.

Board members discussed the importance of public communication, including the potential need for outreach or public hearings, and emphasized providing clear, understandable information to the community. There was also discussion acknowledging the complexity of the issue, the amount of analysis completed, and appreciation for the work done to better understand the district’s financial position.

Additional discussion clarified that previously uncollected revenue was not taken from taxpayers but rather not levied, and that future decisions will primarily impact taxpayers. Board members emphasized the importance of balancing financial responsibility with minimizing impact to the community as options are considered.

#### **ESEP Contract**

CEO Wallis presented the ESEP (Eastern Sierra Emergency Physicians) contract, noting the district has been engaged with ESEP since 2010 with

renewals every three years. He explained that the contract had previously been below fair market value due to the hospital's financial position, but has now been adjusted to approximately 65% of fair market value. He also described contract components including emergency department, hospitalist services, and clinic support, noting that medically assisted treatment services may be revised depending on provider availability.

**Public Comment:** None

**Board Discussion:**

Board members discussed the quality of care provided by ESEP, sharing positive feedback from the community regarding emergency department services and patient experience. There was also brief discussion confirming the contract had been reviewed by legal counsel and was nearing finalization, with minor revisions expected.

**Motion by Egan** to approve the ESEP contract and authorize CEO Wallis to sign with minor revisions

**2<sup>nd</sup>:** Turner

**Pass:** 5-0

**Financial and Statistical Report**

CFO Mossman presented the financial and statistical report, noting a strong start to 2026 with February performance significantly exceeding budget, reporting approximately \$6.3 million in income compared to a budgeted loss.

She attributed this to higher inpatient and orthopedic volumes, increased reimbursement rates, and pricing adjustments implemented in December. She also reported receipt of federal payroll tax refunds related to COVID-era employee retention, totaling over \$8 million across two payments, contributing to improved financial performance.

She noted improvements in accounts receivable, reduced bad debt, and progress toward meeting bond-related financial metrics, including debt service coverage and days cash on hand. While income has improved, she explained that cash has not yet fully reflected these gains due to timing of payments but is expected to improve as additional funds are received.

**Public Comment:** None

**Board Discussion:**

Board members expressed appreciation for the clarity of the report, particularly the explanation of days cash on hand and how it should be interpreted. Members noted the positive financial performance and improvements compared to prior reports, with comments highlighting the significance of the results. There was also brief discussion confirming the receipt of interest associated with the IRS refunds.

**Motion by Smith** to accept the Financial and Statistical Report

**2<sup>nd</sup>:** Lent  
**Pass:** 5-0

GOVERNANCE  
COMMITTEE

**Board Self-Assessment Action Plan**

Board Clerk Reed presented the board self-assessment action plan, noting that items identified through the board's prior self-assessment have been tracked and completed, and the checklist was brought forward for final review and closure.

**Public Comment:** None

**Board Discussion:**

Board members discussed the completed action plan and acknowledged the progress made over several months, noting the value of having a structured tool to track and ensure follow-through on identified items. There was also brief clarification on a prior item related to discussions about services in Northern Mono County.

**Motion by** Lent to approve the Board Self-Assessment Action plan as complete  
**2<sup>nd</sup>:** Turner  
**Pass:** 5-0

**Joint Board Meeting Update**

CEO Wallis provided an update on the upcoming joint board meeting scheduled for May 4 at 3:30 p.m. in Mammoth, noting that planning is ongoing and a draft agenda is being developed to guide the discussion.

**Public Comment:** None

**Board Discussion:**

Board members reiterated the importance of the upcoming joint meeting and the value of coming together to strengthen collaboration and communication between organizations.

**Advocacy Update**

**Legislative Affairs Lobbyist**

CEO Wallis presented information regarding potential engagement of a legislative affairs lobbyist, outlining services including monitoring approximately 20–30 relevant bills annually, prioritizing key legislation, and providing ongoing analysis, reporting, and advocacy support. He explained that this work could require approximately 20–30% of his time if managed internally and described how a lobbyist would provide expertise, relationships, and insight into the legislative process beyond what is publicly available.

**Public Comment:** None

**Board Discussion:**

Board members engaged in extensive discussion regarding the value and cost of hiring a lobbyist. Some members expressed concern about the financial impact,

emphasizing the need to prioritize cost containment and questioning whether the expense was justified given current financial conditions. Others highlighted the importance of proactive legislative engagement, noting risks of missing funding opportunities, failing to respond to regulatory changes, and lacking visibility into future policy impacts that could affect the district.

Discussion also included consideration of CEO time allocation, with concern that managing legislative work internally could detract from operational priorities. Members discussed potential alternatives, including relying on existing associations, as well as the possibility of a pilot program to evaluate effectiveness. There was general recognition of the complexity of the legislative environment and the importance of maintaining awareness and influence, particularly for rural healthcare organizations.

**Motion by** Lent to approve a pilot of the Legislative Affairs Lobbyist  
**2<sup>nd</sup>:** Egan  
**Pass:** 4-1  
**Oppose:** Smith

**AB 2311 – Support Association of California Healthcare District**

CEO Wallis presented AB 2311, explaining that the legislation would allow healthcare districts greater flexibility in employing physicians by modifying existing restrictions under California law. He noted that while the bill does not directly impact Northern Inyo Healthcare District at this time, it is relevant to other districts and was supported in alignment with the Association of California Healthcare Districts and partner organizations.

**Public Comment:** None

**Board Discussion:**

Board members acknowledged the item and the rationale for supporting the legislation in coordination with partner organizations.

**Motion by** Egan  
**2<sup>nd</sup>:** Turner  
**Pass:** 5-0

**AB 2665 - Support Tangipa**

CEO Wallis presented AB 2665, legislation introduced by Assemblymember Tangipa that includes proposed funding for rural critical access hospitals, including approximately \$2.5 million for Northern Inyo Healthcare District. He noted that due to timing constraints, a letter of support was submitted on April 7 with approval from the Governance Committee Chair.

**Public Comment:** None

**Board Discussion:**

Board members acknowledged the item and the need to act quickly on legislative opportunities with short deadlines, supporting bringing the item forward for formal ratification.

**Motion by Egan**  
**2<sup>nd</sup>: Smith**  
**Pass: 5-0**

**Mission and Vision**

CEO Wallis presented revised mission and vision statements developed by Jacob Green, incorporating approximately 50 edits based on board feedback from the prior special meeting. He noted that the revisions had been reviewed by the Governance Committee and were being brought forward for formal adoption.

**Public Comment:** None

**Board Discussion:** None

**Motion by Turner to approve the Mission and Vision**  
**2<sup>nd</sup>: Lent**  
**Pass: 5-0**

GENERAL INFORMATION

Board members shared positive feedback on employee engagement activities, including attendance at employee birthday celebrations and upcoming hospital week events, noting the importance of staff recognition and morale. A request was made to include employee recognition, such as employee of the month, as a regular informational item for the board.

Additional comments included appreciation for staff follow-up on a community member's care experience and encouragement to continue outreach efforts to support patient confidence.

ADJOURNMENT

Adjournment at 7:25 pm.

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Melissa Best-Baker  
Northern Inyo Healthcare District  
Chair

Attest: \_\_\_\_\_  
Maggie Egan  
Northern Inyo Healthcare District  
Secretary

- CALL TO ORDER**                   The Special meeting, joint board meeting between Mammoth Hospital and Northern Inyo Healthcare District, was called to order by Mammoth Hospital Board Chair Laurey Carlson and NIHD Board Chair Melissa Best-Baker at 4:33 p.m.
- PRESENT**
- Mammoth Board of Directors:  
Laurey Carlson, Chair  
Joanne Hunt, Vice-Chair  
Yuri Parisky, Secretary  
Ryan Wood, Treasurer  
Jennifer Burrows, Member at Large
- Mammoth Hospital Executive Team  
Melanie Van Winkle, Chief Executive Officer  
Mark Lind, Chief Operating Officer  
Caitlin Crunk, Chief Nursing Officer  
Steve Kirtland, Chief Medical Officer  
Zack Brown, Chief Ambulatory Services Officer  
Melia Anderson, Human Resources Director  
Sarah Rea, Recording Secretary
- Northern Inyo Healthcare District Board of Directors:  
Melissa Best-Baker, Chair  
David Lent, Vice-Chair  
Maggie Egan, Secretary  
Laura Smith, Treasurer  
Jean Turner, Member at Large
- Northern Inyo Healthcare District Executive Team  
Christian Wallis, Chief Executive Officer  
Allison Partridge, Chief Operations Officer / Chief Nursing Officer  
Alison Murray, Chief Human Resources Officer, Chief Business Development Officer  
Andrea Mossman, Chief Financial Officer
- ABSENT**                             Adam Hawkins, Chief Medical Officer
- TELECONFERENCING**           Notice has been posted, and a quorum participated from locations within the Mammoth jurisdiction.
- PLEDGE OF ALLEGIANCE**
- PUBLIC COMMENT**               Mammoth Chair Carlson reported that at this time, audience members may speak on any items not on the agenda that are within the jurisdiction of the Board.
- Public Comment:** None

- INTRODUCTION** Members of the Board and Executive Teams introduced themselves, the list of attendees is above.
- GROUND RULES** Mammoth Hospital Board Chair Carlson reviewed the joint meeting ground rules included in the agenda packet.
- Public Comment:** None
- Board Discussion:** None
- RELATIONSHIP HISTORY OF HOSPITALS** Board Chair Carlson acknowledged the prior legal disputes between Mammoth Hospital and Northern Inyo Healthcare District, including prior LAFCO-related matters, and stated that both organizations share a commitment to improving healthcare services throughout the Eastern Sierra region. She emphasized a desire to focus on collaboration rather than conflict in order to strengthen regional healthcare services and better serve both communities. NIHD Director Turner thanked Mammoth Hospital for hosting the meeting and discussed the importance of moving beyond prior disputes, improving communication, and working together to address future healthcare challenges facing rural hospitals and the communities they serve.
- Public Comment:** None
- Board Discussion:**  
Board members from both organizations expressed support for continued collaboration, improved communication, and exploration of practical opportunities to strengthen regional healthcare services through cooperative efforts.
- CURRENT STATE**
- Mammoth Hospital**  
CEO Van Winkle provided an overview of Mammoth Hospital, including the hospital’s history, service lines, staffing levels, current operational initiatives, specialty care expansion, leadership priorities, and ongoing North Wing expansion project. Discussion included current organizational priorities focused on patient experience, operational improvement systems, regional collaboration efforts, workforce development, and long-term facility planning.
- Northern Inyo Healthcare District**  
CEO Wallis then provided an overview of Northern Inyo Healthcare District, including hospital history, current financial conditions, operational challenges, service line development, strategic growth planning, benchmarking initiatives, Rural Health Transformation Program participation, and future facility and medical office building planning efforts.
- Public Comment:** None
- Board Discussion:**  
Board members commented on the Mammoth Hospital North Wing project and

asked questions regarding facility planning, project management, and future campus utilization.

**SERVICE LINE  
DEVELOPMENT**

CEO Van Winkle and CEO Wallis discussed ongoing collaboration efforts between Mammoth Hospital and Northern Inyo Healthcare District related to regional service line development and patient care coordination. Discussion included orthopedic services currently being provided through collaboration between the organizations, exploration of a regional women's health model, inpatient dialysis development at NIHD, specialty care recruitment coordination, and use of market demand analysis data to guide future physician recruitment and avoid unnecessary duplication of services between the hospitals. Additional discussion included Distinct Part Nursing Facility (DPNF) opportunities, electronic health record collaboration possibilities, Rural Health Transformation Program funding opportunities, and potential future legal or organizational structures that could support continued collaboration between regional healthcare organizations.

**Public Comment:** None

**Board Discussion:**

Board members discussed opportunities for increased collaboration between regional healthcare organizations, including specialty care coordination, women's health services, dialysis services, swing beds, electronic health record systems, tribal healthcare coordination, and future grant opportunities. Board members also discussed the importance of maintaining open communication, protecting the financial stability of each organization, and potentially establishing future working groups or structured collaboration processes to continue advancing regional healthcare partnerships.

**NEXT STEPS**

CEO Van Winkle and CEO Wallis discussed potential next steps for continued collaboration between Mammoth Hospital and Northern Inyo Healthcare District. Discussion included holding a future joint meeting in Bishop, exploring potential legal and organizational structures that could support collaborative efforts while maintaining independent governance, and engaging outside consultants experienced in rural healthcare partnerships and antitrust considerations. Additional discussion included the possibility of forming smaller working groups to continue discussions related to regional healthcare collaboration and service coordination.

**Public Comment:** None

**Board Discussion:**

Board members expressed support for continuing collaborative discussions and emphasized the importance of maintaining communication and regional partnership efforts moving forward.

**ADJOURNMENT**

Adjournment at 5:56 pm.

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Melissa Best-Baker  
Northern Inyo Healthcare District  
Chair

Attest: \_\_\_\_\_  
Maggie Egan  
Northern Inyo Healthcare District  
Secretary



DATE: May 2026  
TO: Board of Directors, Northern Inyo Healthcare District  
FROM: Ashley Reed, Board Clerk  
RE: Code Gray

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## MEMORANDUM

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### Background

Following Board review and discussion of the revised Code Gray Policy, several concerns and requests for clarification were identified. The following summarizes the concerns raised and how they have been addressed within the policy:

#### 1. Workforce Member Ability to Contact Law Enforcement

Concern was raised regarding whether workforce members are permitted to contact Law Enforcement at any time during an escalating or violent situation, rather than only after the Code Gray Team has failed to resolve the situation.

This authority is addressed in Policy Section 5. This language clarifies that workforce members are not required to wait for failure of the Code Gray Team response prior to contacting Law Enforcement. It states:

“This policy does not prohibit any workforce member from contacting Law Enforcement. Any workforce member may seek assistance and intervention from Law Enforcement during an escalating or violent incident.”

Procedure Section 4(d) was revised to eliminate any potential interpretation that staff must delay contacting Law Enforcement until after Code Gray interventions have been unsuccessful. It states:

“Contact Law Enforcement whenever the situation presents an immediate safety threat, exceeds available resources, or cannot be safely resolved using the Code Gray Team.”

#### 2. Consistency of Terminology: “Hospital Building” vs. “Hospital Premises”

Concern was raised regarding inconsistent use of the terms “hospital building” and “hospital premises.” To address this concern, both terms were formally defined within the policy to clarify operational intent:

“Hospital Building” refers specifically to the main acute care hospital structure, including inpatient units, Emergency Department, Operating Room, procedural areas, and departments physically connected to the main hospital facility.

“Hospital Premises” refers more broadly to all patient care and treatment locations, including outpatient clinics, Rural Health Clinics, rehabilitation services areas, parking areas, and other clinical service locations.

### 3. Clarification of Language Regarding Harm and Injuries

Concern was raised regarding the phrase “minimizing the number of potential harm and injuries.” This revision was made to improve clarity and readability while preserving the intent of reducing the risk of harm to patients, visitors, workforce members, and others during escalating events.

The language was revised to: “minimizing the potential harm and injuries.”



## NORTHERN INYO HEALTHCARE DISTRICT NON-CLINICAL POLICY AND PROCEDURE

Title: Code Gray		
Owner: Chief Operating Officer-Chief Nursing Officer	Department: Nursing Administration	
Scope: District Wide		
Date Last Modified: 05/07/2026	Last Review Date: No Review Date	Version: 3
Final Approval by: NIHD Board of Directors	Original Approval Date: 07/01/2018	

### PURPOSE:

To provide an expedient intervention response to situations involving individual(s) who display escalating, aggressive, hostile, violent, combative, or potentially dangerous behavior that exceeds a workforce member’s resources and requires additional support to de-escalate.

### POLICY:

1. Responders to a Code Gray will take ~~responsibility~~ responsible and proactive measures for the safety and security of all individuals within the hospital building by effectively responding to an escalating event and minimizing the ~~number of~~ potential harm and injuries. Staff members outside of the hospital building, including outpatient clinics and Rehab, should immediately call 9-1-1 for assistance during an escalating event.
2. Code Gray response should be in accordance with the procedure defined in this policy.
3. A Code Gray should be initiated for situations involving patients, visitors, and/or other individuals exhibiting escalating, unarmed, violent, aggressive, and/or combative behavior. Situations involving active shooters and weapon violence require different response strategies. Follow the ~~facilities~~ facility’s protocol for reporting and addressing other situations.
4. Workforce members who are assigned to respond to a Code Gray must have completed the training requirements to respond to the code. This code is not intended for all workforce members to respond.
5. This policy does not ~~disallow~~ prohibit any workforce member from contacting Law enforcement. Any workforce member may seek assistance and intervention from Law Enforcement during an escalating or violent incident.

### DEFINITIONS:

**Code Gray Team** is a group of key individuals who are in-house or immediately available at the time of a Code Gray and can quickly respond to the situation within the hospital building, notify internal leaders and Law enforcement if required, and mitigate further harm. The team, in collaboration with the Workplace Violence Prevention Assessment Team (V-PAT), will follow up after the incident has occurred, further investigate the problem, and create strategies to mitigate, communicate, and provide support when needed.

**Code Gray** is intended for a situation in which a patient, visitor, or other individual on the hospital premises is behaving in an aggressive, violent, combative, and/or potentially dangerous manner towards themselves, a workforce member, or others, and indicates a potential for escalating or is escalating beyond a workforce

member's resources. The Code responders use non-violent intervention strategies to defuse or regain control of a situation by using verbal de-escalation techniques or physical techniques that employ the least restrictive measure possible.

## **GUIDELINES:**

Code Gray Team Responders and their responsibilities include:

1. House Supervisor
  - a. Can act as the Team Leader
  - b. Excuses excess personnel when there is an adequate number of responders
  - c. Assures unit safety and maintains order
  - d. ~~Is R~~esponsible for ensuring an informal debriefing session is held immediately following the incident for the team members and others involved in the event.
2. Social Worker (if available)
  - a. Can act as a Team Leader
  - b. Supports the workforce member with de-escalation techniques
  - c. Can assist with Post Incident Response for workforce members
3. Emergency Department Charge Nurse
  - a. Supports the workforce member with de-escalation techniques
  - b. Assures the safety and security of the unit
  - c. Can act as the Team Leader
4. Security Personnel (if available)
  - a. Takes immediate steps to assure the safety of the environment and workforce members
  - b. Is positioned within proximity to take immediate action, as necessary
  - c. May assist with de-escalation
  - d. Provides advice regarding the need for involvement of Law Enforcement

During an intervention, there should be one and only one identified person talking to the individual. There should be an agreed-upon plan and assigned duties for workforce members before a restraint or escort is initiated. All response team members should know their roles and duties.

## **Training Requirements:**

1. Workforce Members assigned to respond to a Code Gray will receive education and training annually.

## **PROCEDURE:**

1. Escalating Behavior Levels for initiating the Code Gray:
  - a. Threats and intimidation or refusing to follow instructions.
  - b. Verbal or physical expressions of violence.
  - c. Uncontrolled anger characterized by aggressive body postures and disposition.
2. Initiating the Code Gray:
  - a. As an individual escalates past the workforce member's resources to de-escalate and/or their behavior escalates, Code Gray will be called by a workforce member or designee, by dialing "71" and paging "Code Gray" to report to the designated location.
  - b. If an escalating situation arises outside of the hospital building, in outpatient clinics, or in rehab, staff should immediately dial 9-1-1.

3. Workforce Member Responsibilities:

- a. The primary care nurse or workforce member who encounters or is caring for the escalating individual takes the following steps:
    - Remain calm
    - Provide details of the incident to the Team Leader, including:
      - A. Brief history of the incident
      - B. Medical status
      - C. Events leading to the current situation
      - D. What action has been taken
      - E. What action is believed to be required of the team
    - Assist team as directed by the Team Leader.
    - Complete Workplace Violence Incident Report Form
  - b. If a “Code Gray” is initiated in your area, take the following steps:
    - If possible, remove all individuals in immediate danger to a safe area
    - Reduce noise-producing equipment
    - Speak calmly
    - Remove any loose equipment that could be used as a weapon or cause injury
    - The workforce member with the most knowledge of the individual or the situation will remain with the individual and report information to the Team Leader.
4. Code Gray team responders' responsibilities:
- a. Report to the scene of the incident as quickly as possible
  - b. The Team Leader role is assumed by:
    - The first person on the scene, or
    - A team member with confidence and competence in handling crises, or
    - A team member who has a rapport with the acting-out individual
  - c. The Team Leader briefs the responders on the situation and coordinates the response and action plan.
    - Possible incident action plan (IAP) objectives may include:
      - A. Utilize de-escalation techniques
      - B. Prevent harm and injury to self and other workforce members
  - d. Contact Law Enforcement whenever the situation presents an immediate safety threat, exceeds available resources, or cannot be safely resolved using the Code Gray Team. If the situation cannot be resolved using the Code Gray Team, contact Law Enforcement for assistance, if they have not yet been contacted or responded to the situation.
  - e. Report any injuries immediately to the Team Leader and refer personnel to obtain medical treatment and follow the Injury and Illness Prevention Program.
  - f. Assure the area is safe and secure for personnel and other patients to return.
  - g. The Team Leader or designee completes and submits a UOR. All personnel resume their normal duties.
5. Post-incident response:
- a. In the event of a patient, family member, and/or workforce member injury or at the request of the Code Gray Team, a Root Cause Analysis (RCA) and/or After Action Review (AAR) will be conducted by the Risk Manager or designee.
  - b. Employee Assistance Program, defusing, crisis management briefing, critical incident stress debriefing, and/or other workforce member assistance programs will be offered to workforce members involved in the response, as appropriate.

## **DEFINITIONS**

Hospital Building – refers to the main acute care hospital structure, including inpatient units, Emergency Department, Operating Room, procedural areas, and other departments physically connected to the main hospital facility.

Hospital premises – refers to the hospital building and all patient care and treatment locations, including outpatient clinics, Rural Health Clinics, rehabilitation services areas, parking areas, and other clinical service locations.

## **REFERENCES:**

1. California Occupations Safety and Health Standards Board (2016). *Section 3342. Workplace Violence Prevention in Healthcare*. Retrieved from <http://www.calhospital.org/sites/main/files/file-attachments/workplace-violence-prevention-in-health-care-15day.pdf>
2. Kelley, E. “Reducing Violence in the Emergency Department: A Rapid Response Team Approach.” *Journal of Emergency Nursing* 2014; 40.1: 60-4.
3. Techniques for Effective Aggression Management Workbook, HSS (2017).

## **RECORD RETENTION AND DESTRUCTION:**

Records related to workplace violence will be maintained for a minimum of six (6) years.

## **CROSS-REFERENCED POLICIES AND PROCEDURES:**

1. Injury and Illness Prevention Program
2. Patient Restraints
3. Active Shooter

Supersedes: v.2 De-escalation Team
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review



# NORTHERN INYO HEALTHCARE DISTRICT

## PLAN

Title: Utilization Review Plan		
Owner: Chief Operating Officer-Chief Nursing Officer	Department: Nursing Administration	
Scope: Hospital Wide		
Date Last Modified: 05/15/2026	Last Review Date: No Review Date	Version: 9
Final Approval by: NIHD Board of Directors	Original Approval Date: 02/2015	

### PURPOSE:

The purpose of this plan is to identify the elements of a comprehensive utilization review (UR) management plan, which is necessary to satisfy Medicare Conditions of Participation. This plan is coordinated to support Northern Inyo Healthcare District's (NIHD's) mission and vision by collecting and reviewing data that ensures the appropriate allocation of hospital resources and specifically monitoring the necessity and appropriateness of hospitalization, extended length of stay, and the quality of this interaction. This plan provides a framework for addressing under- and over-utilization of resources as well as for reviewing treatment to ensure the care provided meets professionally recognized standards of care.

### POLICY:

1. Northern Inyo Healthcare District's (NIHD's) UR plan applies to all admitted patients (inpatients, observations & swing patients) regardless of payment source, and all admissions are reviewed in accordance with federal and state regulations governing utilization review.
2. Findings and recommendations of the Utilization Review Committee are reported to the Medical Executive Committee. Additional issues may be referred to the Billing and Coding Compliance Committee as needed.
3. The UR plan shall be reviewed by the Utilization Review Committee and the Medical Executive Committee at least once a year and revised as needed.

### DEFINITIONS:

1. **Utilization Management Plan** is the organizational plan that contains the essential requirements for the establishment and implementation of a utilization management process to ensure the quality, appropriateness, and efficiency of care and resources furnished by the facility and medical staff. The purpose of this plan is to ensure that patients at Northern Inyo Hospital receive medically necessary and appropriate care at the appropriate time and in the appropriate setting.
2. **InterQual (Cerme) and MCG (Indicia)** are clinical decision support guidelines licensed for use by hospitals to evaluate the appropriateness of medical interventions and level of care based on clinical criteria and standards.
3. **Secondary Review** is a clinical review performed by a provider member of the Utilization Review Committee or a Provider Advisor when the clinical decision support guidelines (InterQual or MCG) suggest a different patient status determination or level of care than that ordered by the patient's provider and/or a potential quality concern.

## PROCEDURE:

### Overview:

1. A developed plan that contains a delineation of responsibilities and authority of personnel for conducting internal utilization review.
2. Establishes procedures to review the medical necessity of admissions, extended stays, and professional services, and appropriateness of settings.
3. Establishes procedures for coverage determinations, denials, appeals, and peer review within the organization.
4. Establishes reporting, corrective action, and documentation requirements for the utilization management process.

### Plan Requirements:

1. Commitment and cooperation from the District administration and Medical/Hospital staff.
2. Objective review criteria
3. Maintenance of appropriate data
4. Integration of UR findings into quality improvement activities
5. Patient record access appropriate for utilization review

### Composition: – See *Medical Staff bylaws*

1. The Utilization Review (UR) committee is a standing committee of the medical staff and is responsible to the Medical Executive Committee (MEC). The UR Chair or designee will lead this committee. The utilization review committee shall consist of at least three (3) medical staff members. Representatives from quality, utilization review, nursing, billing, medical records, and social services shall be invited as non-voting members.
2. Representatives from Case Management and Administration may support the UR committee, but only providers and other practitioners are members for regulatory purposes.
3. No person with a direct financial interest may participate in reviews conducted by the Committee.

### Meetings:

1. The UR committee shall meet as a separate and distinct committee with its own agenda and minutes. The committee shall meet as often as necessary to accomplish primary functions, but no fewer than quarterly.
2. Committee minutes shall be maintained according to hospital policy and include the date/time of the meeting, attendees, standard reports, action item follow-up, focused reviews, audits, and action to be taken.

### Standard Reports:

1. Length of Stay
2. Avoidable Day
3. Appeal Outcomes
4. Denials
5. Readmission Review

Critical indicators for peer review shall be developed by the UR Committee and reviewed annually.

### Authority and Responsibility:

#### **UR (Case Management) Committee Chair**

1. Assigns responsibility for the medical necessity secondary review process

2. Evaluates the effectiveness of utilization management activities
3. Reports evaluation results and/or issues to appropriate committees.

**The Utilization Review Committee** shall perform the following functions:

1. Delineate the scope of utilization review provided within the hospital
2. Develop critical indicators to be used as screening devices in reviewing the utilization of hospital services.
3. Establish thresholds used to trigger provider review.
4. After cases have been isolated using the critical indicators, evaluate the quality and appropriateness of care administered, and identify areas for improvement.
5. Review patient care services to ascertain if quality care within the standards of the hospital and medical staff is being provided in the most cost-effective manner, and address inappropriate utilization of care and resources.

**The Chief Nursing Officer** under the direction of the Utilization Review Committee has responsibility for the following activities:

1. Delegates responsibilities to appropriate personnel to ensure coverage for appropriate patient status determination.
2. Guides the medical staff and hospital personnel regarding medical necessity criteria and appropriate service determinations.
3. Measures and assesses the use of professional care, services, procedures, and facilities, including the medical necessity and appropriateness of:
  - a. Admission
  - b. Level of care
  - c. Appropriate utilization of resources
  - d. Continued stay
  - e. Discharge/post-hospital referrals
  - f. Readmissions
  - g. Performance improvement team activities to improve systems and processes associated with inefficient or inappropriate delivery of care and services.

**Case Manager (CM):**

1. Reviews medical record documentation to obtain information necessary for UR determinations.
2. Screens patients from the time of admission for potential discharge and aftercare needs.
3. Applies UR criteria objectively regarding level of care using InterQual or MCG guidelines on all admissions and continued stays regardless of payer.
4. Reviews all continued stays and addresses all concerns with attending provider/hospitalist.
5. If admission criteria are not satisfied, the reviewer shall contact the attending provider for additional information. If additional information is provided to support the admission, the admission shall be approved.
  - a. If additional information is not provided or the case still fails to satisfy admission criteria, an alternate level of care (LOC) shall be discussed with the attending provider. If the attending provider agrees that an alternate LOC is appropriate, the CM shall facilitate the transfer. If the attending does not agree to transfer to an alternate LOC, the case shall be referred for secondary review.

**Secondary Review Process**

1. When an admission or continued stay case is referred by the Case Manager to a medical provider who is a member of the UR committee for secondary review, the reviewer shall review the case based on the documentation in the medical record and discussions with the attending provider to make a medical judgment. Secondary review determinations shall be documented and supported by a clinical rationale.
2. If the medical provider of the UR committee determines that an admission or a continued stay is not medically necessary, the Case Manager will be contacted and provided instructions on the appropriate level of care. Any determination to transfer a patient from the inpatient level of care to the observation level of care resulting from the secondary review process must involve a provider of the UR committee and must also comply with the requirements of Condition Code 44.
3. If the UR committee or designee decides that continued stay in the hospital is not medically necessary, the designee must give written notification to the hospital, the patient, and the practitioner responsible for the care no later than two (2) days after the determination. (*See Utilization Review Plan*)

**REFERENCES:**

1. A-0308
  - a. **§482.30 Condition of Participation: Utilization Review**
2. A-309
  - a. **§482.30(a) Standard: Applicability**
3. A-0310
  - a. **§482.30(b) Standard: Composition of Utilization Review Committee**
4. A-0311
  - a. **§482.30(c) Standard: Scope and Frequency of Review**
5. A-3012
  - a. **§482.30(d) Standard: Determination Regarding Admissions or Continued Stays**
6. A-0313
  - a. **§482.30(e) Standard: Extended Stay Review**
7. A-0314
  - a. **§482.30(f) Standard: Review of Professional Services**
8. TENET Utilization Management Plan

**CROSS REFERENCE POLICIES AND PROCEDURES:**

1. Discharge Planning
2. Management of Discharge Disputes from Medicare Patients
3. NIHD Medical Staff Bylaws (revised 08/2024).

**RECORD RETENTION AND DESTRUCTION:**

Meeting minutes shall be maintained for a minimum of six (6) years.

Supersedes: v.8 Utilization Review Plan
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## NORTHERN INYO HEALTHCARE DISTRICT CLINICAL POLICY AND PROCEDURE

Title: Medical Staff Department Policy - Anesthesia		
Owner: Medical Staff Director	Department: Medical Staff	
Scope: Practitioners Privileged in Anesthesia		
Date Last Modified: 02/23/2024	Last Review Date: 05/07/2026	Version: 1
Final Approval by: NIHD Board of Directors	Original Approval Date: 12/16/2021	

**PURPOSE:** To delineate clear expectations for practitioners in the Department of Anesthesia within Northern Inyo Healthcare District (NIHD).

**POLICY:** All practitioners (physicians and Advanced Practice Providers) granted privileges in the Department of Anesthesia will adhere to the following procedures.

**PROCEDURE:**

1. Call
  - a. Practitioners in call coverage shall return phone calls as soon as possible and be at the bedside within 30 minutes if needed in an emergency. The exceptions would be if they are in surgery or involved in another emergency.
2. Documentation:
  - a. The practitioner shall be responsible for developing the ability to use the electronic health record of NIHD.
  - b. The practitioner shall maintain a complete anesthesia record to include evidence of pre-anesthetic evaluation and post-anesthesia follow-up of the patient’s condition as per the *Pre- and Post-Operative Anesthesia Visits* policy.
3. Credentialing:
  - a. Practitioners in the Department of Anesthesia must be board certified or board eligible.
4. Meeting Attendance:
  - a. Practitioners are to attend meetings of the Medical Staff per Medical Staff Bylaws requirements.
5. Focused Professional Practice Evaluation (FPPE):
  - a. Practitioners new to NIHD will be expected to complete FPPE as per policy and as delineated during the privileging process.
  - b. Procedural competency will be demonstrated through directly observed procedures as recommended at the time of privileging.
6. Ongoing Professional Practice Evaluation (OPPE):
  - a. Practitioners will be expected to participate in all requirements of OPPE as per Medical Staff policy.
7. Peer Review:
  - a. All anesthesia charts identified by critical indicators will be peer reviewed by the Chief of Anesthesia or delegated practitioner. Selected cases will be reviewed at the Surgery/Tissue/Transfusion/Anesthesia committee at its next scheduled meeting. Records are confidential and will be kept by the Medical Staff Office.

8. Services Provided:

- a. The Anesthesia Department provides emergency anesthetic care to patients of all ages on a 24-hour basis. Elective anesthetic services are provided all weekdays except on observed holidays.
- b. Services provided include provision of general, regional or sedation/monitored anesthesia care and may be selected by the anesthesia practitioner as is indicated by the patient's condition and procedure or surgical intervention to be performed.
- c. Anesthesia services are primarily provided in the surgical suite. Limited anesthesia care may be provided in ancillary departments as per policy.
- d. Anesthesia practitioners should also provide consultation and management services to patients as requested by NIHD Medical Staff members, the Emergency Department, and other departments as appropriate.

9. Re-Entry:

- a. Applicants to the Department of Anesthesia are eligible for Re-entry as per policy.

**REFERENCES:**

1. N/A

**RECORD RETENTION AND DESTRUCTION:**

1. Life of policy, plus 6 years

**CROSS REFERENCED POLICIES AND PROCEDURES:**

1. [Northern Inyo Healthcare District Medical Staff Bylaws](#)
2. [Medical Staff Peer Review and Professional Practice Evaluations](#)
3. [Practitioner Re-Entry Policy](#)
4. [Anesthesia Clinical Standards and Professional Conduct](#)
5. [Anesthesia in Ancillary Departments](#)
6. [Pre- and Post-Operative Anesthesia Visits](#)
7. [Scope of Anesthesia Practice](#)

Supersedes: Not Set
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Medical Staff Office  
(760) 873-2174 voice  
(760) 873-2130 fax

**NORTHERN INYO HOSPITAL**  
*Northern Inyo Healthcare District*  
150 Pioneer Lane, Bishop, California 93514

TO: NIHD Board of Directors  
FROM: Samantha Jeppsen, MD, Chief of Medical Staff  
DATE: May 5, 2026  
RE: Medical Executive Committee Report

The Medical Executive Committee met on this date. Following careful review and consideration, the Committee agreed to recommend the following to the NIHD Board of Directors:

- A. Medical Staff Initial Appointments 2026-2027 (*action item*)
  - 1. Chadler Burgoyne, MD (*orthopedics*) – Courtesy Staff
  - 2. Christopher Lin, DO (*diagnostic radiology*) – Telemedicine Staff
- B. New Services – Medical Staff Privilege Forms (*action item*)
  - 1. Women’s Health Nurse Practitioner
  - 2. Tele-Nephrology



## Nurse Practitioner - Women's Health

### Delineation of Privileges

Applicant's Name: Test, Provider

**Instructions:**

1. Click the Request checkbox at the top of a group to request all privileges in that group.
2. Uncheck any privileges you do not want to request in that group.
3. Sign form electronically and submit with any required documentation.

**Facilities**

**NIHD**

**Required Qualifications**

Education/Training	Completion of a masters, post-masters, or doctorate degree in an accredited nursing program with emphasis in the applicants specialty area
Certification	Current certification as a Women's Health Care Nurse Practitioner by the National Certification Corporation
Clinical Experience - Initial Privileges	Applicant must provide documentation of provision of clinical services representative of the scope and complexity of the privileges requested during the previous 24 months (waived for applicants who completed training within the past year).
Clinical Experience - Renewal of Privileges	Applicant must provide documentation of provision of clinical services representative of the scope and complexity of privileges requested during the past 24 months.
Additional Qualifications	<p>Applicant must have a supervising or collaborating physician who is a gynecologist or obstetrician.</p> <p><b>AND</b> Current DEA Registration with schedules 2, 2N, 3, 3N, 4 and 5.</p> <p><b>AND</b> Current BLS certification</p> <p><b>AND</b> The NP must abide by the applicable Northern Inyo Healthcare District Standardized Procedures.</p>

**Core Privileges in Nurse Practitioner Women's Health**

**Description:**

	Check the Request checkbox to select all privileges listed below. Uncheck any privileges you do not wish to request in the group.
<b>Request</b>	<p><input type="checkbox"/> - Newly Requested privileges <input checked="" type="checkbox"/> - Currently Granted privileges</p>
	Evaluation and Management
<input type="checkbox"/>	Perform history and physical examination

## Core Privileges in Nurse Practitioner Women's Health

### Description:

Request	<p>Check the Request checkbox to select all privileges listed below. Uncheck any privileges you do not wish to request in the group.</p> <p><input type="checkbox"/> - Newly Requested privileges <input type="checkbox"/> - Currently Granted privileges</p>
<input type="checkbox"/>	Differentiate common non-gynecologic medical problems from normal and provide management, education or referral when appropriate
<input type="checkbox"/>	Initiate and manage pharmacologic therapy to manage general health, gynecologic and obstetric health needs of women throughout their life cycle
<input type="checkbox"/>	Provide general health supervision, health maintenance, education and counseling to women during the life cycle
	Gynecology Care
<input type="checkbox"/>	Identify gynecologic deviations from normal, formulate a diagnosis (by collaboration as necessary) and provide education and management or refer as necessary
<input type="checkbox"/>	Perform a gynecologic examination and obtain and/or interpret diagnostic studies and laboratory tests relevant to gynecology
<input type="checkbox"/>	Provide management and education for women in need of family planning and fertility control
	Obstetric Care
<input type="checkbox"/>	Perform a prenatal examination, and obtain and/or interpret appropriate diagnostic procedures and laboratory tests relevant to obstetrics
<input type="checkbox"/>	Provide comprehensive prenatal and postpartum management and education for women with low risk pregnancies including limited third trimester ultrasound examination for heart sounds and head position.
<input type="checkbox"/>	Screen for high risk pregnancies, pregnancy complications and postpartum complications; identify deviations from normal; and refer or collaborate as appropriate on prenatal and postpartum education and management
	Procedures
<input type="checkbox"/>	Biopsy of cervix, endometrium
<input type="checkbox"/>	Biopsy and/or excision of lesion(s) of the vulva or perineum
<input type="checkbox"/>	Incision and drainage of abscess
<input type="checkbox"/>	Intrauterine Device (IUD) insertion and removal
<input type="checkbox"/>	Insertion/removal of implanted contraceptive device (e.g., Nexplanon)
<input type="checkbox"/>	Pelvic ultrasound (transvaginal and transabdominal)
<input type="checkbox"/>	Wound care: simple superficial debridement; wound closure; general care for wounds including performance of topical or field infiltration of anesthetic solutions. Select and apply appropriate wound dressings including liquid or spray occlusive materials, staple removal, removal of drains, application of immobilizing dressing (soft or rigid)

**FPPE (Department Chief to select)**

<input type="checkbox"/>	Chart review for 2 weeks representing a variety of medical conditions and reflective of the scope and complexity of privileges requested.
<input type="checkbox"/>	5 directly observed procedures by a practitioner who has privileges in that procedure
<input type="checkbox"/>	Feedback from involved clinician

**Acknowledgment of Applicant**

I have requested only those privileges for which by education, training, health status, current experience, and demonstrated competency I believe that I am competent to perform and that I wish to exercise at Northern Inyo Healthcare District and I understand that:

- A. In exercising any clinical privileges granted, I am constrained by applicable Hospital and Medical Staff policies and rules applicable generally and any applicable to the particular situation.
- B. Any restriction on the clinical privileges granted to me is waived in an emergency situation and in such situation my actions are governed by the applicable section of the Medical Staff Bylaws or related documents.

Practitioner's Signature

NIHD

**Department Chief Recommendation - Privileges**

I have reviewed the requested clinical privileges and supporting documentation and my recommendation is based upon the review of supporting documentation and/or my personal knowledge regarding the applicant's performance of the privileges requested:

Privilege	Condition/Modification/Deletion/Explanation
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## Telenephrology

### Delineation of Privileges

Applicant's Name: Test , VerityStream Sample

**Instructions:**

1. Click the Request checkbox at the top of a group to request all privileges in that group.
2. Uncheck any privileges you do not want to request in that group.
3. Sign form electronically and submit with any required documentation.

#### Facilities

**NIHD**

#### Required Qualifications

Education/Training	Completion of an ACGME or AOA accredited Residency training program in Internal Medicine. <b>AND</b> Completion of an ACGME or AOA accredited Fellowship training program in Nephrology.
Certification	Current certification or active participation in the examination process leading to certification in Nephrology by the American Board of Internal Medicine or AOA equivalent.
Clinical Experience - Initial Privileges	Applicant must provide documentation of provision of nephrology services representative of the scope and complexity of the privileges requested during the previous 24 months (waived for applicants who completed training during the previous year).
Clinical Experience - Renewal of Privileges	Applicant must have provided clinical services representative of the scope of privileges requested during the past 24 months.

#### Core Privileges in Nephrology

**Description:** Nephrology is the subspecialty of Internal Medicine that focuses on the diagnosis, treatment, and management of diseases of the kidney and urinary system.

Quick	Note	Grant all privileges listed below. The Recommend column(s) show the Chief's recommendations.  Recommended privileges appear checked. Uncheck any recommendations you want to override. Click <b>n</b> to view modification or "reason for denial" notes.
<a href="#">n</a>		
<a href="#">n</a>		Evaluation and Management

<input type="checkbox"/>	n	Consultative interpretation of radiologic tests pertaining to the kidneys and/or urinary system
<input type="checkbox"/>	n	Evaluate, diagnose, medically manage, and provide treatment to patients presenting with diseases, disorders, and conditions of the kidneys, high blood pressure, fluid and mineral balance, and dialysis of body wastes when the kidneys do not function. Privileges include medical management of general medical conditions which are encountered in the course of caring for the nephrology patient.
<input type="checkbox"/>	n	Provide consultations specific to specialty

**FPPE (Department Chief to select)**

<input type="checkbox"/>	Reference from a physician who consulted the Nephrologist concerning the timeliness of the consultation and documentation and efficiency and effectiveness of the overall care, treatment or services provided.
<input type="checkbox"/>	Retrospective review and evaluation of the records of 3 patients concerning the utilization and/or appropriateness of radiology and laboratory tests ordered, medication usage/prescribing practice, and overall care, treatment, and services provided.

**Acknowledgment of Applicant**

I have requested only those privileges for which by education, training, health status, current experience, and demonstrated competency I believe that I am competent to perform and that I wish to exercise at Northern Inyo Healthcare District and I understand that:

A. In exercising any clinical privileges granted, I am constrained by applicable Hospital and Medical Staff policies and rules applicable generally and any applicable to the particular situation.

B. Any restriction on the clinical privileges granted to me is waived in an emergency situation and in such situation my actions are governed by the applicable section of the Medical Staff Bylaws or related documents.

Practitioner's Signature

NIHD

**Department Chief Recommendation - Privileges**

I have reviewed the requested clinical privileges and supporting documentation and my recommendation is based upon the review of supporting documentation and/or my personal knowledge regarding the applicant's performance of the privileges requested:

Privilege	Condition/Modification/Deletion/Explanation
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AB2561

Local Public Employee: Vacant Positions

By: Marjorie Routt



NORTHERN INYO HEALTHCARE DISTRICT

# Content

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What is  
AB 2561

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Retention  
Efforts

## What is AB 2561

The bill requires a public agency to present the status of vacancies, recruitment, and retention efforts at a public hearing at least once per fiscal year.

The bill entitles the recognized employee organization to present at the hearing.

## Current NIHD Vacancies

- Vacancies (shown as open recruitments) currently stand at 18
  - 14 union-represented positions
    - 7 RN
    - 7 Tech
  - 4 non-represented positions
- 18 additional vacancies are currently on hold as they are in the process of candidate selection and or pre-onboarding
  - 15 union-represented positions
  - 3 non-represented

## Recruitment

- 95 requisitions have been filled over the past fiscal year:
- 50 Through Internal Movement
- 36 External Applicants
- 2 prior contracted staff who ended their contract and then applied for a permanent position.
- 4 Rehires
- 3 Contractors that have transitioned to permanent

## Hard to Fill Positions

- Physical Therapist
- Speech and Language Pathologist
- Clinical Lab Scientist
- Radiology Technologist
- Perinatal RN
- Surgery RN

## Recruitment Activities

ADP Career Center,  
Indeed

Local advertising in  
the Inyo Register

Social Media Postings

- LinkedIn
- Instagram
- Facebook

On the horizon

- Partnership with local organizations



NORTHERN INYO HEALTHCARE

## Retention Efforts

### Competitive salaries and benefits

- 2.5 % annual increase up to the max of the scale

Employee recognition for years of service at 5, 10, 15, 20, 25, 30+

Tuition Assistance – up to \$1000 a year

Training and development paid hours are available annually

### Employee Recognition/Engagement

- Employee of the Month
- Great Catch Award
- Birthday Celebration
- Hospital/Nurses Week Celebrations
- Christmas Party
- Special Events



## Career Ladders

Career Ladders provide employees with an opportunity to promote when they reach the next level of experience or minimum qualification (examples shown)

Patient Access

Maintenance

Medical Assistants

Authorization and Referral

Rehabilitation

- Physical Therapy
- Occupational Therapy
- Speech Pathologist



NORTHERN INYO HEALTHCARE

## The Bishop Commons Infill Mixed-Use Redevelopment Project 910 North Main Street, downtown Bishop (Inyo County – Eastern Sierra), California Worker-Housing Studio Apartments / Local Food & Beverage / Highway Commercial QSRs Updated May 2026

The adaptive reuse and repurposing of a long-vacant and derelict 1980s strip center into a vibrant part of the fabric of the Bishop community’s cultural and economic environment, addressing community needs for affordable worker-housing and local commerce. Anticipated completion in early 2028.



Demolition of a 28-year-vacant former Kmart.  
Construction of 100 Worker-Housing “Living-Shed”™ Rental Studio Apartments.  
Repurposing of an existing shops building for new Local Food & Beverage Uses.  
Three new highway-commercial QSR pads.  
Entitled under the City of Bishop’s 2022 Downtown Specific Plan and Mixed-Use Overlay.

## The Bishop Commons. Infill Mixed-Use Redevelopment Project, downtown Bishop, California Worker-Housing Studio Apartments / Local Food & Beverage / Highway Commercial QSRs

### Project Goals

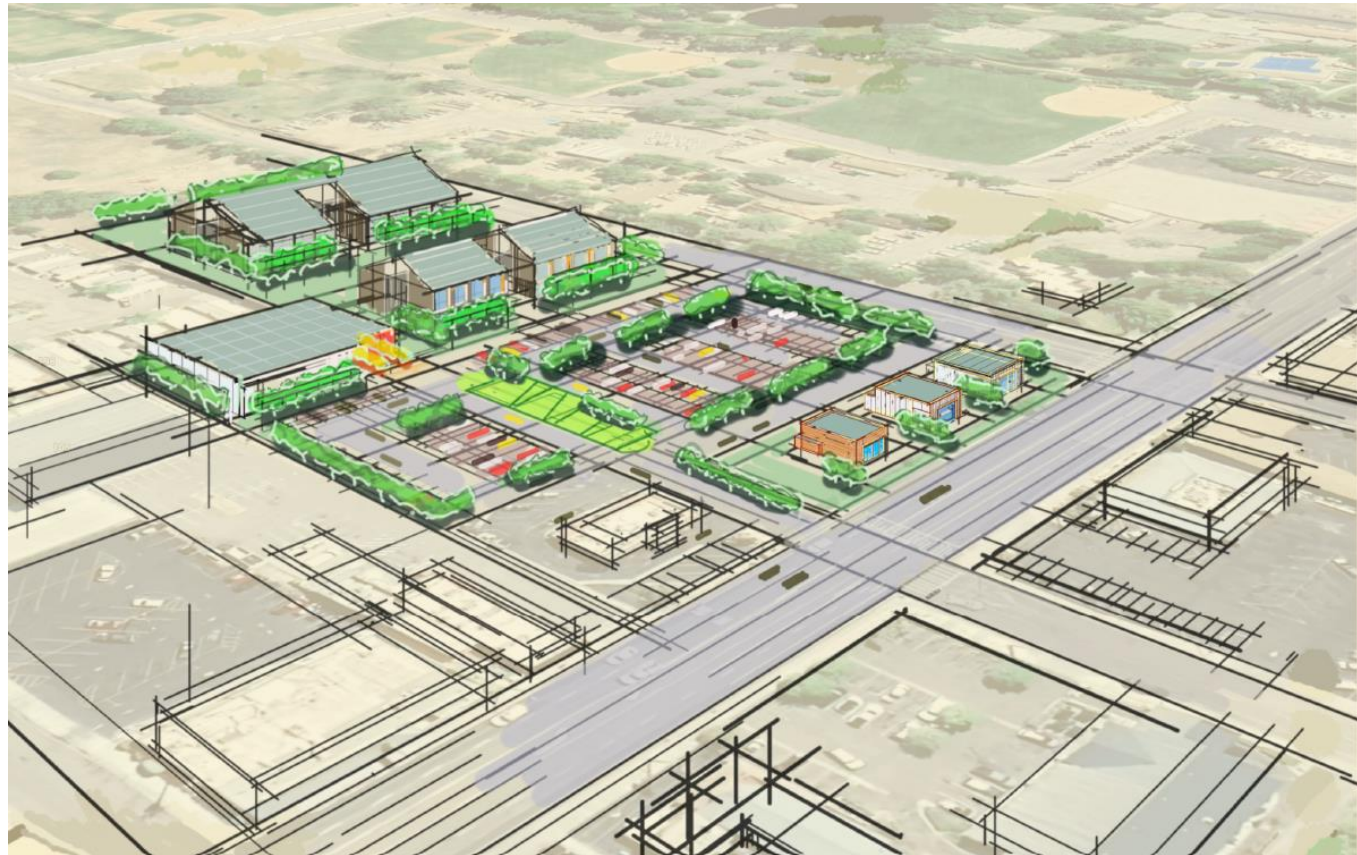
Address local housing needs by providing naturally-affordable long-term rentals for local workers.

Utilize existing and naturally occurring resources to create a sustainability-focus.

Create a project appropriate to Bishop by establishing a simple architecture of place.

Include shared communal space for residents of the property for gathering and socializing and community events.

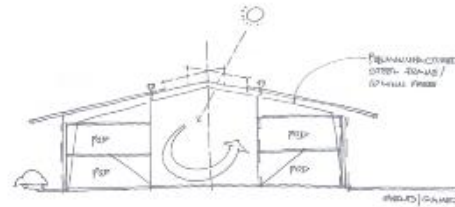
Provide new opportunities for town services and food & beverage local dining and to serve the community's pass-through commercial needs.



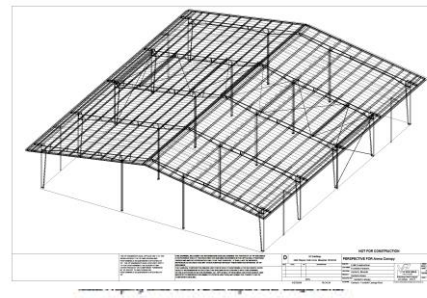
**The Bishop Commons. Infill Mixed-Use Redevelopment Project, downtown Bishop, California**  
**Worker-Housing Studio Apartments / Local Food & Beverage / Highway Commercial QSRs**  
**Living Shed™ Concept**



The Living Shed™: an updated look at multi-family worker-housing in a design for outlying communities, a collaboration between renowned planner Lewis Knight and Foothill Partners:

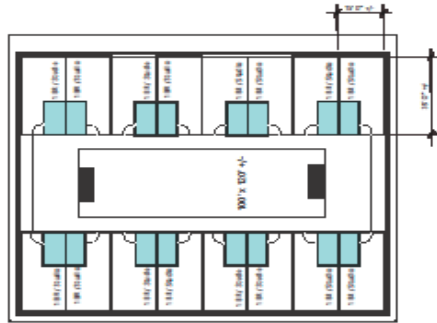
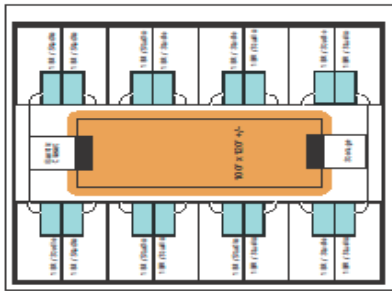


- ... pre-engineered steel structure forming a shell under which studio units are stacked and sheltered.
- ... modular construction of studio units for on-site stacking and completion.

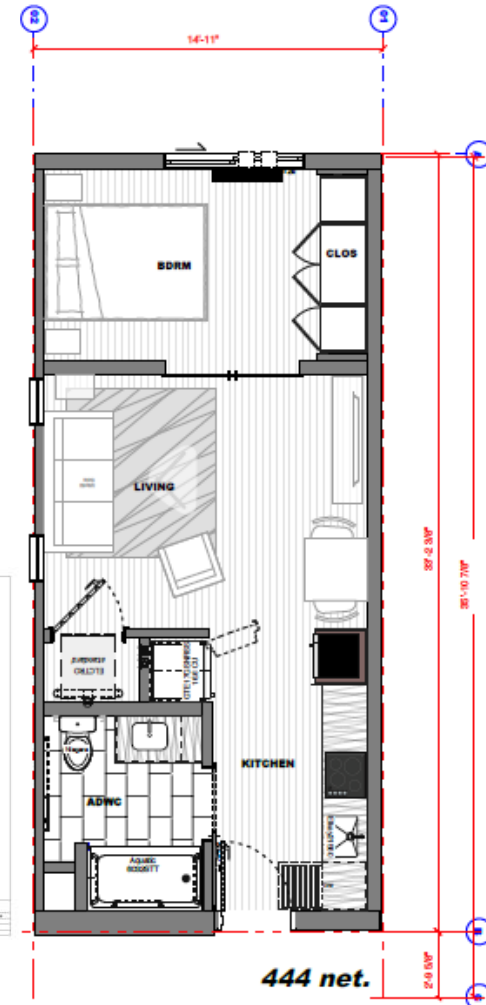
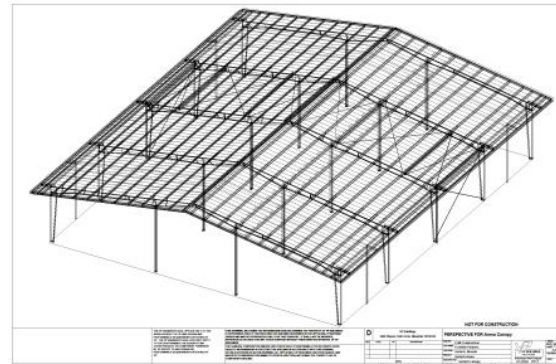


- ... under-roof open-air Commons central to the structure – shared space for Living Shed™ residents.
- ... naturally occurring affordable rents combined with community-centric shared communal areas.
- ... opportunistically-driven natural resources / solar-energy design integrity considerations.

The Bishop Commons. Infill Mixed-Use Redevelopment Project, downtown Bishop, California  
 Worker-Housing Studio Apartments / Local Food & Beverage / Highway Commercial QSRs  
**Living Shed™ Concept**



Roof Plan

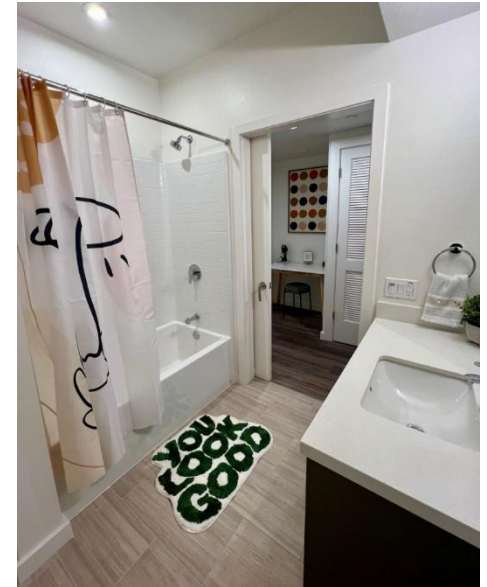


**1BR/1BA: Urban 1**

**UR1-AD**

# The Bishop Commons. Infill Mixed-Use Redevelopment Project, downtown Bishop, California Worker-Housing Studio Apartments / Local Food & Beverage / Highway Commercial QSRs

## Living Shed™ Concept



## Modular Construction Studio Apartments



# PERSPECTIVE

CHANGES EVERYTHING.

Update on facility master plan

Presented to: Northern Inyo Healthcare District Board of Directors



# Your planning team



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Market and facility planning

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MBA**

Strategy director, NBBJ  
Healthcare planning

[haylsworth@nbbj.com](mailto:haylsworth@nbbj.com)

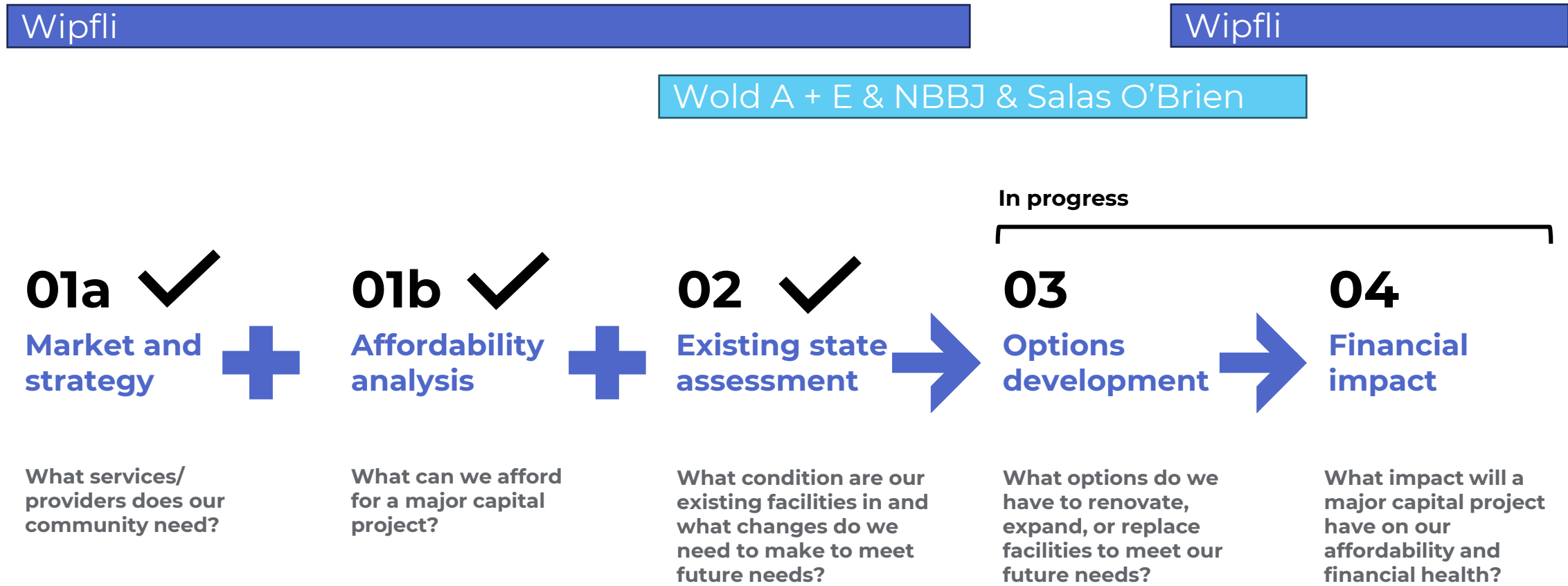


**Stephen Peakes, AIA**

Principal, NBBJ  
Healthcare planning

[speakes@nbbj.com](mailto:speakes@nbbj.com)

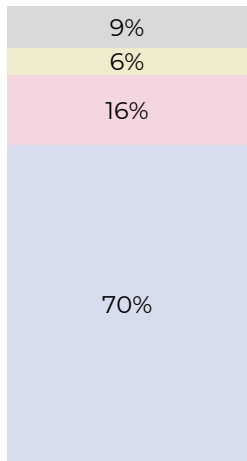
# The facility master planning process



# Northern Inyo Healthcare District's ("NIHD") service area

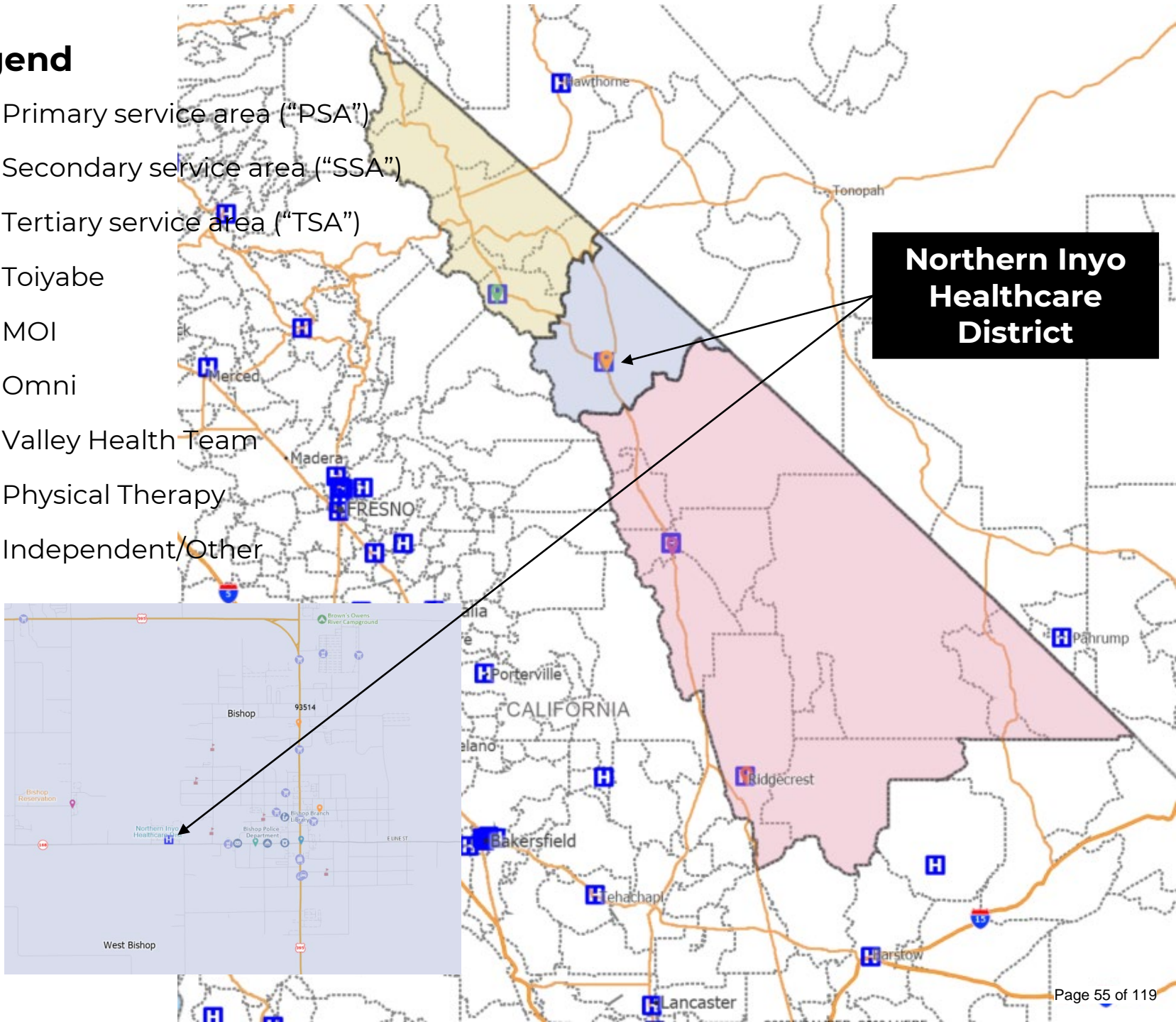
## Origin of NIHD's patient encounters

■ PSA 
 ■ SSA 
 ■ TSA 
 ■ In-migration



### Legend

- Primary service area ("PSA")
- Secondary service area ("SSA")
- Tertiary service area ("TSA")
- 📍 Toiyabe
- 📍 MOI
- 📍 Omni
- 📍 Valley Health Team
- 📍 Physical Therapy
- 📍 Independent/Other

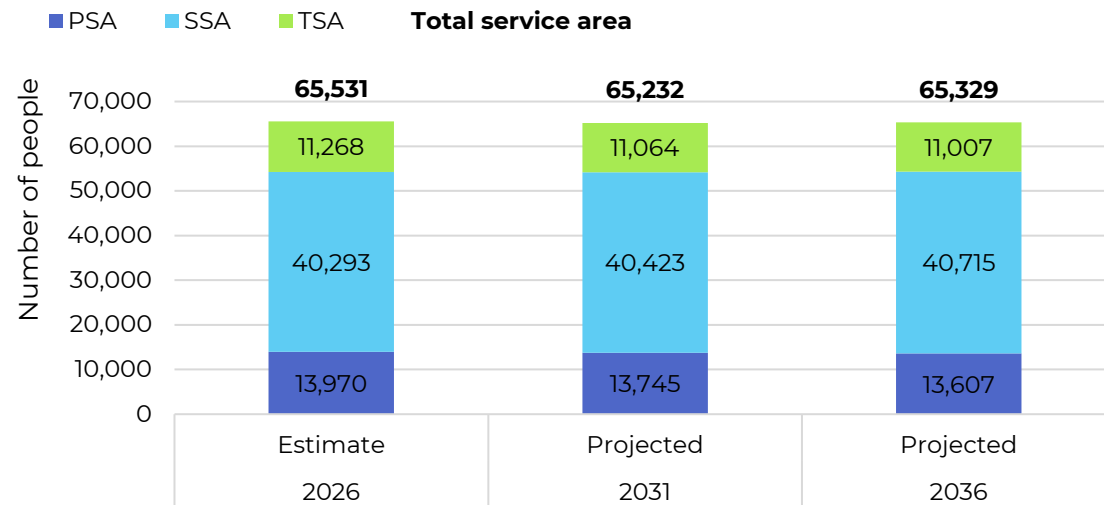


**Northern Inyo Healthcare District**

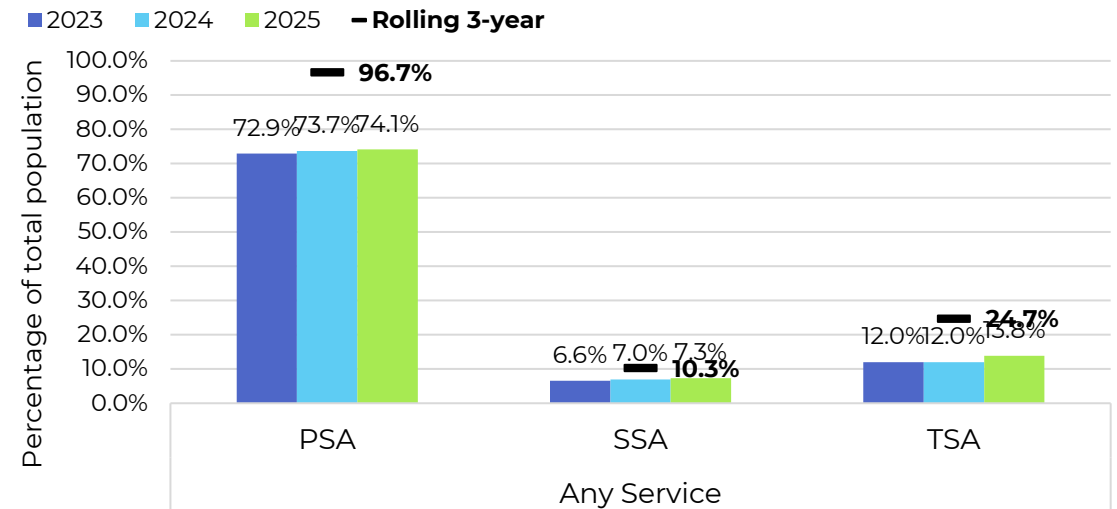
# NIHD's total service area consists of approximately 65,500 people, 13,970 of which reside in Bishop; overall size of population not expected to change significantly over the next 5-10 years

Signals a need for NIHD to focus on serving existing patient base and reducing the need to travel for healthcare services, particularly for high-need specialty services, to support the community's elderly and aging population base

## Historical and projected population trends by service area

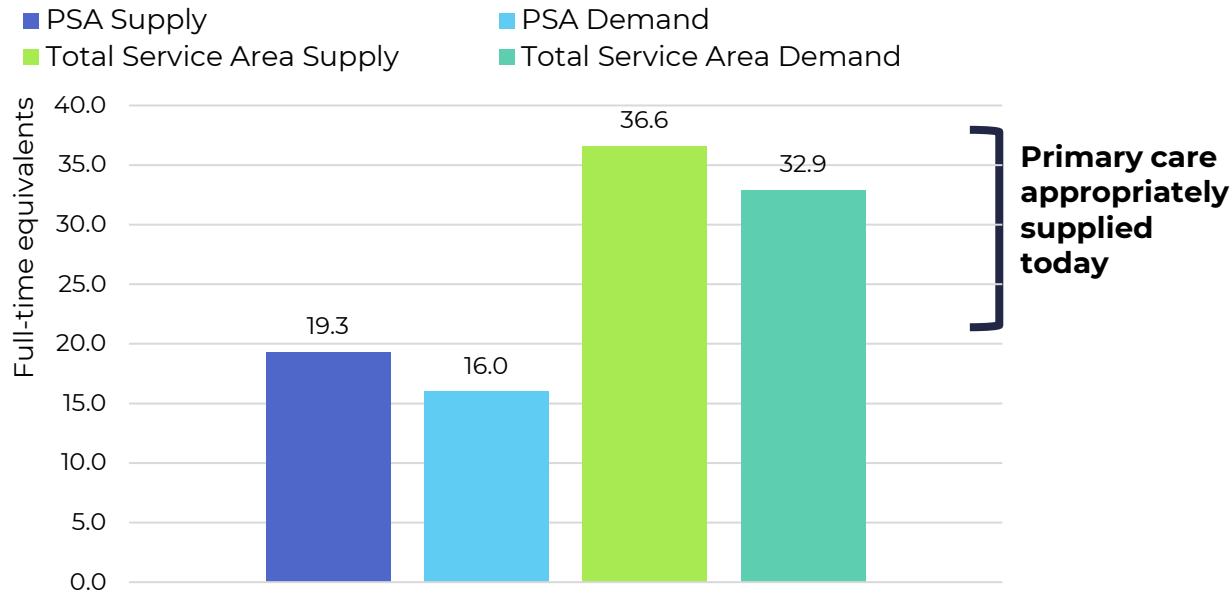


## Percentage of total population accessing any service at NIHD

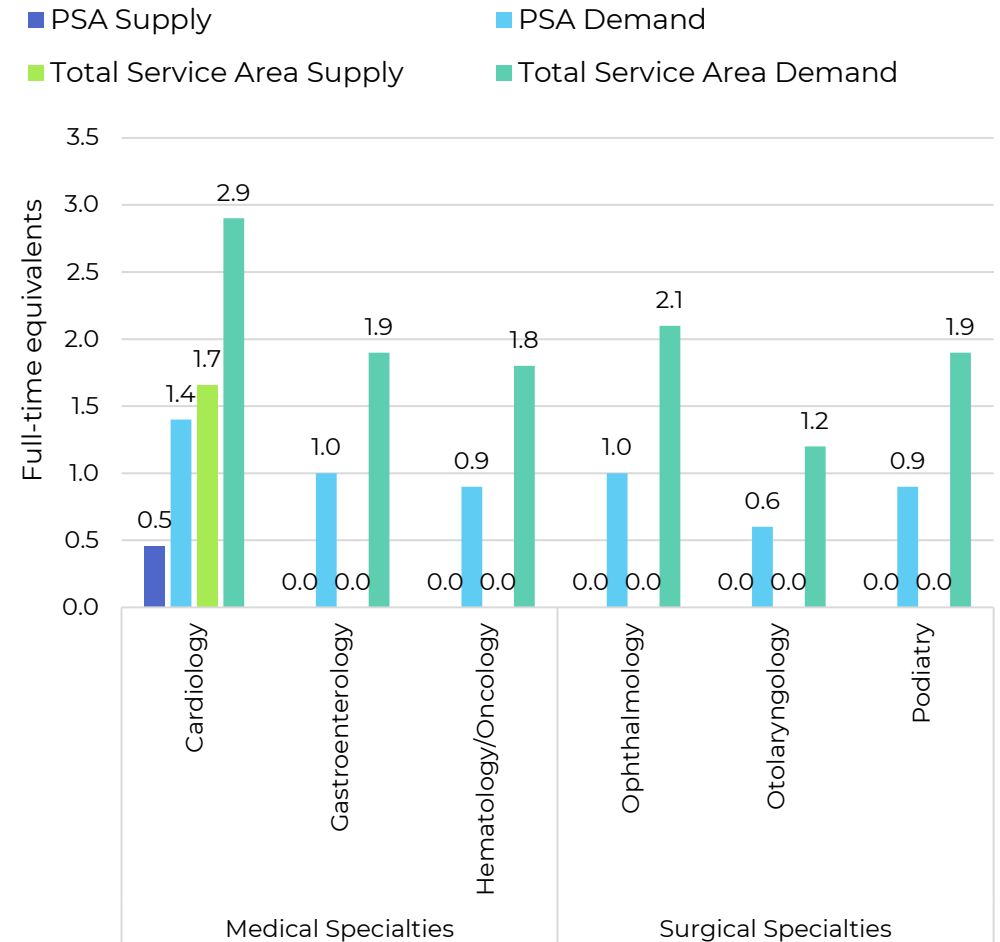


# Primary care needs appropriately supplied in the PSA and regionally, but gaps in access exist for medical and surgical specialty services

## Supply and demand of primary care providers in the PSA and regionally

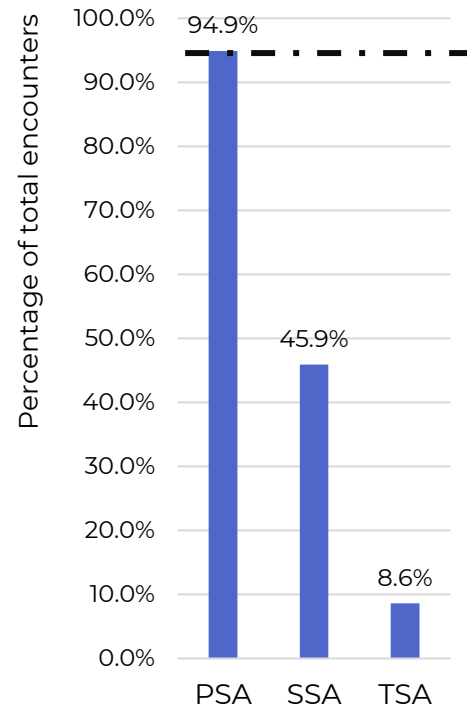


## Supply and demand of top underserved specialties in the PSA and regionally

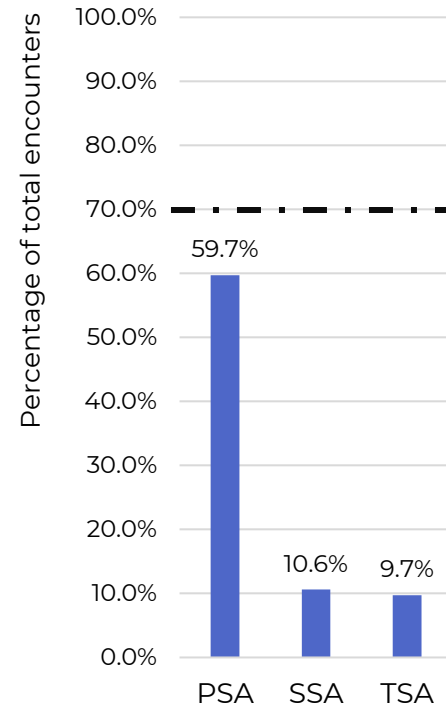


# Shortages of highly-needed providers locally resulting in patient out-migration to other healthcare providers in the PSA and SSA

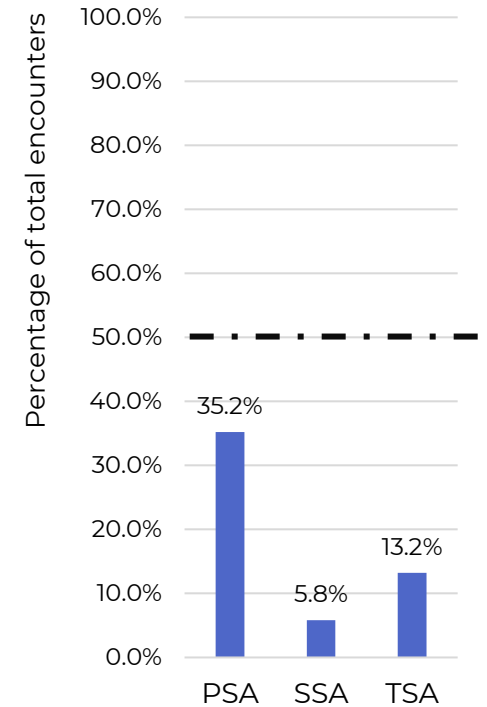
## Primary care market share capture



## Outpatient surgery market share capture



## Acute inpatient market share capture



### Legend

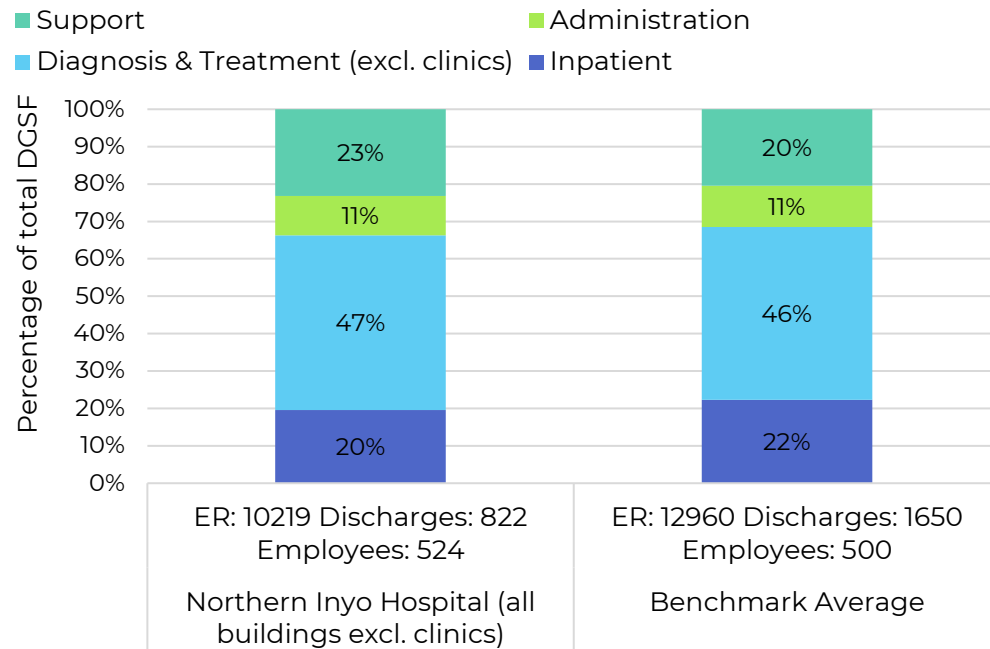
Estimated market share captured by NIHD



Target PSA market share capture

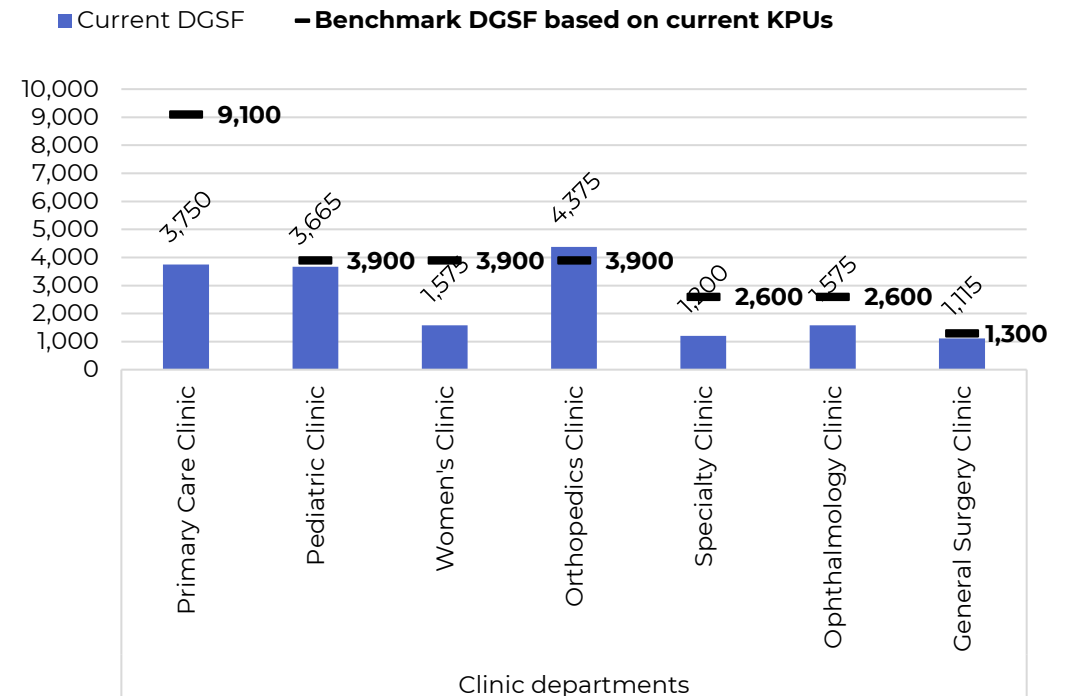
# NIHD has the right distribution of space between its core hospital-based functions today...

Distribution of departmental gross square footage at NIHD relative to peer benchmark facilities



# However, most ambulatory clinics are significantly undersized relative to industry standards...

Current departmental gross square footage for NIHD's ambulatory clinics compared to benchmarks



## Key takeaways up until this point

01

Primary care is foundational to access, coordination, and referral integrity

Regional demand growth is modest and the primary care market is increasingly saturated. Strengthening primary care as the entry point to care will be essential to maintaining access, supporting care coordination, and anchoring referrals across the system.

02

Expanding access to specialty services presents a meaningful growth and access opportunity

Current trends show an opportunity to better connect patients to needed specialty services by building on the existing primary care network. Improving access to high-need specialties can enhance patient experience, retain care locally, and support long-term system sustainability.

03

Ambulatory access constraints must be addressed to unlock full potential

Hospital-based departments are generally well positioned relative to benchmarks, but shortages in ambulatory exam rooms and support space constrain access and efficiency. Addressing ambulatory capacity will be essential to unlocking future growth potential and serving community needs.

## The Lean 3P Event

- A. Education on Lean Mindset and Process*
- B. Current Trends in Planning and Design*
- C. Case Study: Huron Regional Medical Center*
- D. Understand the Building Program and Planning Scope*
- E. Develop Guiding Principles*
- F. Fixed / Flexible / Future, Options Development and Refinement*
- G. Final Option Recommendation*

# CASE STUDY: HURON REGIONAL MEDICAL CENTER

OPERATIONS  
ASSESSMENT

MARKET  
STUDY

FACILITIES  
CONDITION  
ASSESSMENT

**Based on the Major Take-Aways from the Overview, the Core Planning Group and Executive Leadership Team Determined Three Potential Approaches**

- 1. **Stay the Course** – Update our current facilities and add capacity only as needed to support service line growth while updating the campus infrastructure*
- 2. **Replace the Hospital** – Replace the hospital on a site as near to the clinic as possible*
- 3. **Hybrid Option** – Reorganize the campus to deliver care like a modern hospital while maintaining the investments we have made and updating the campus infrastructure*

## **Our Charge**

Building a long-term campus plan to ensure a sustainable future for our healthcare district.

## **Deliver an Exceptional, Patient-Centered Experience**

Create safe, secure, and welcoming environments that prioritize comfort, clarity, privacy, and the needs of patients, staff, and community.

## **Be Responsible Stewards of our Resources**

Leverage a data-driven planning, design and implementation process to ensure all decisions efficiently manage our resources (our funds, facilities, time and talents) and are actionable.

## **Simplify to Improve Performance**

Eliminate waste and streamline workflows to enhance efficiency, outcomes, and resiliency.

## **Enable Seamless Coordination & Clarity**

Support intuitive navigation and strong communication to ensure smooth experiences across all teams and touchpoints.

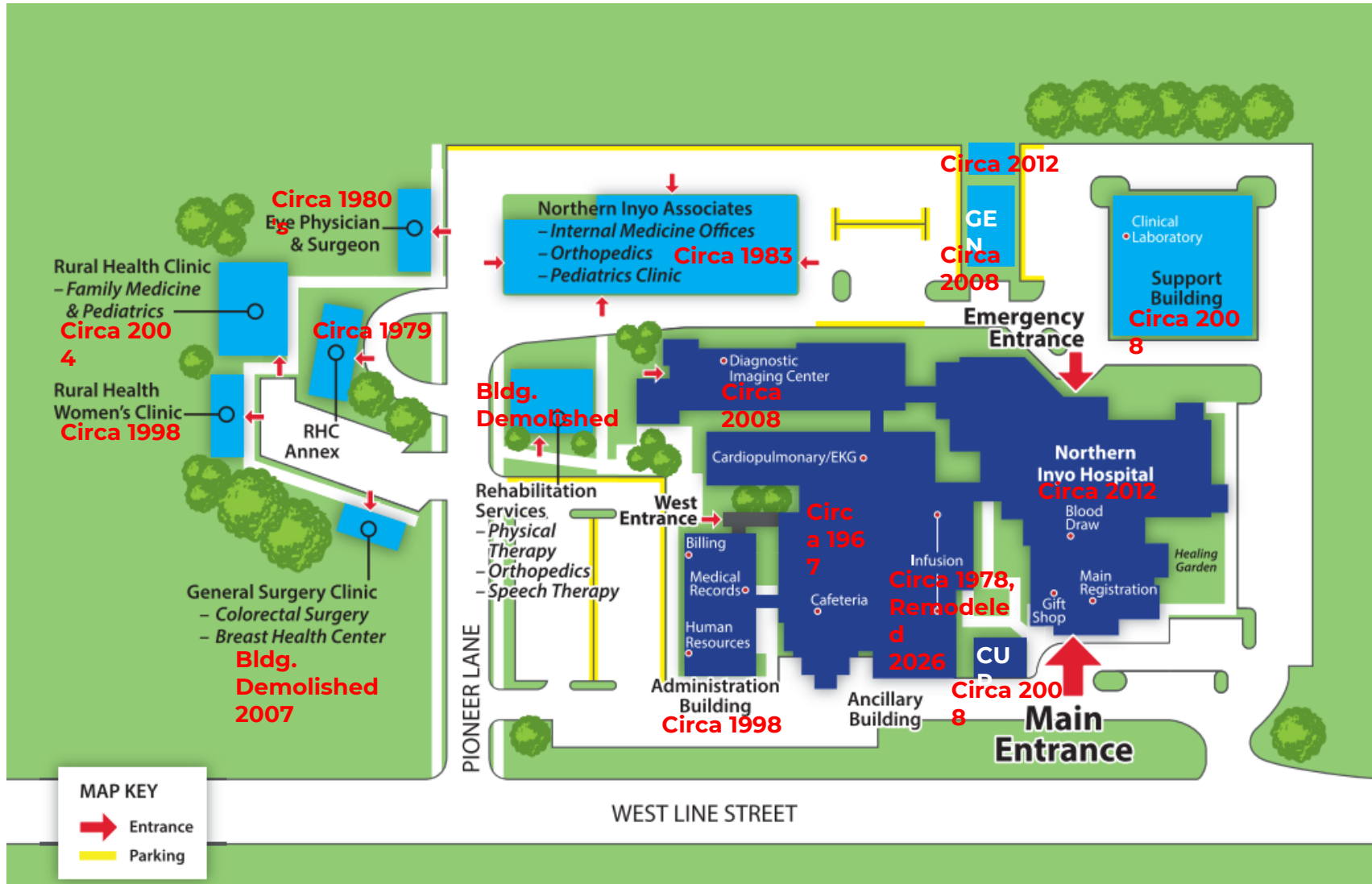
## **Strengthening Trust Through Reliable Delivery**

Reduce delays, improve outcomes, and foster trust through transparency, consistency, and dependable performance.

## **Design for Growth & Flexibility**

Develop an adaptable and sustainable plan for NIHD to evolve with the needs of our community as we serve the current and future generations.

# CAMPUS WIDE BUILDING VINTAGES



# LEAN TEAMS

Northern Inyo Test-Fit Lean 3P Event			JOSH RIPPLINGER   FACILITATOR			
Tuesday, April 21, 2026						
Team:		Team:		Team:		
1	Rachel	Wold Architects & Engineers	Heidi	NBBJ	Stephen	NBBJ
2	Barb	NIHD	Marjorie	NIHD	Chris	NIHD
3	Christian	NIHD	Allison	NIHD	Alison	NIHD
4	Brandon	NIHD	Niel	NIHD	Scott Hooker	NIHD
5	Jen	NIHD	Kim	NIHD	Dr. Hawkins	NIHD
6	Amy	NIHD	Hannah	NIHD	Marci	NIHD
7	Jeff	NIHD	Lindsay Ricci	NIHD	Robin CH	NIHD
8	Justin	NIHD	Michael	NIHD	Carolyn	NIHD
9	Patty H	NIHD	Jenny	NIHD	Tammy	NIHD
10	Wendy	NIHD	Jannalyn	NIHD	Janai	NIHD
11	Sam Jepsen	NIHD	Isabel	NIHD		





## Next Steps

- *Finalize Market Study and Financial Analysis*
- *Create a Hybrid Option / Final Recommendation*
- *Develop a Phasing Plan for Implementation*
- *Estimate the Project Costs for the Recommended Option*
- *Review the Preliminary Report*
- *Present the Final Report*

*Any questions and/or additional comments to discuss?*



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DATE: May 2026  
TO: Board of Directors, Northern Inyo Healthcare District  
FROM: Andrea Mossman, CFO  
RE: Banking Recommendations

## MEMORANDUM

---

### **Background**

A review of the district's banking relationship with Eastern Sierra Community Bank was conducted to evaluate opportunities to improve interest earnings while maintaining operational liquidity. The review identified options to better utilize idle cash balances through higher-yield accounts and enhanced cash management tools.

### **Discussion**

Currently, approximately \$1.4 million is held in a low-interest account earning approximately 0.1%. These funds were previously maintained as collateral for a line of credit that has since been closed.

The bank has proposed strategies to improve returns, including transferring funds to a higher-yield account and implementing a Business Interest Sweep account. The proposed sweep account would maintain approximately \$2.4 million in operating funds, while automatically transferring excess balances into an interest-bearing account. This approach allows excess funds to earn higher interest while remaining accessible for operational needs.

Based on recent account activity, the District could have earned approximately \$22,360 in additional interest from December 2025 through February 2026 if both the higher-yield account and sweep structure had been in place.

### **Recommendations**

It is recommended that the Board consider the following actions:

1. Transfer \$1.4 million from the current savings account to Five Star Bank to increase interest earnings.
2. Establish a Business Interest Sweep account to maintain a \$2.4 million operating balance, excess of \$2.4 million automatically swept into an interest-bearing account

# Cash Flow Action Team Key Performance Indicators

Janai Lind, Director Revenue Cycle



 NORTHERN INYO HEALTHCARE DISTRICT

## KPI's

	JORIE START	FY26 START	
	<u>Feb-25</u>	<u>Jul-25</u>	<u>Mar-26</u>
Charges	17,336,091	19,244,360	23,873,236
Payments	5,367,821	8,892,771	9,652,079
Average Daily Revenue (ADR)	605,992	617,892	744,942
Accounts Receivable (AR) Days	81.09	69.61	63
AR over 90 Days	34.91%	41.90%	32.31%
Discharged Not Final Billed Days (DNFB)	12.96	13.09	10.89
Clean Claim Rate	62.68%	55.93%	68.48%
Denials Rate - Claims	28.80%	26.59%	23.13%
Upfront Collections	\$71,773.70	\$60,205.03	\$84,468.36

Category	FYE 2022	FYE 2023	YOY % Change	FYE 2024	YOY % Change	FYE 2025	YOY % Change	2026 Projection	YOY % Change	2027 Budget	YOY % Change	5 year changes	Comments
Gross Revenue	\$ (181,893,425)	\$ (199,605,267)	10%	\$ (226,776,361)	14%	\$ (231,664,888)	2%	\$ (251,370,144)	9%	\$ (265,151,561)	5%	46%	Growth in inpatient and surgeries
Deductions	\$ 90,062,235	\$ 110,667,825	23%	\$ 122,164,272	10%	\$ 132,174,148	8%	\$ 137,007,894	4%	\$ 141,897,312	4%	58%	1% improvement to cash related to higher acuity and revenue cycle projects
<b>Net Patient Revenue</b>	<b>\$ (91,831,191)</b>	<b>\$ (88,937,442)</b>	<b>-3%</b>	<b>\$ (104,612,089)</b>	<b>18%</b>	<b>\$ (99,490,740)</b>	<b>-5%</b>	<b>\$ (114,362,249)</b>	<b>15%</b>	<b>\$ (123,254,250)</b>	<b>8%</b>	<b>34%</b>	
<i>NR % of GR</i>	50.5%	44.6%		46.1%		42.9%		45.5%		46.5%			
Misc Income	\$ (338,741)	\$ (297,186)	-12%	\$ (283,485)	-5%	\$ (271,670)	-4%	\$ (299,295)	10%	\$ (329,344)	10%	-3%	Growth due to hot breakfast
<b>Net Operating Revenue</b>	<b>\$ (92,169,932)</b>	<b>\$ (89,234,628)</b>	<b>-3%</b>	<b>\$ (104,895,574)</b>	<b>18%</b>	<b>\$ (99,762,410)</b>	<b>-5%</b>	<b>\$ (114,661,545)</b>	<b>15%</b>	<b>\$ (123,583,593)</b>	<b>8%</b>	<b>34%</b>	
Salaries & Wages	\$ 31,052,712	\$ 35,444,756	14%	\$ 38,674,815	9%	\$ 41,959,974	8%	\$ 44,274,211	6%	\$ 47,561,851	7%	53%	Annual Merit & COLA plus adding in full year of IT&S director, half a year of 365 coverage of security, and staff that have been short all year
Benefits	\$ 24,555,484	\$ 25,880,261	5%	\$ 19,011,137	-27%	\$ 17,224,990	-9%	\$ 17,828,389	4%	\$ 18,194,487	2%	-26%	% of wages
Contract Labor	\$ 10,082,428	\$ 9,178,958	-9%	\$ 6,024,606	-34%	\$ 5,390,001	-11%	\$ 3,979,464	-26%	\$ 3,041,103	-24%	-70%	Reduced in support services
<b>Salaries, Wages, &amp; Benefits</b>	<b>\$ 65,690,624</b>	<b>\$ 70,503,975</b>	<b>7%</b>	<b>\$ 63,710,558</b>	<b>-10%</b>	<b>\$ 64,574,966</b>	<b>1%</b>	<b>\$ 66,082,064</b>	<b>2%</b>	<b>\$ 68,797,442</b>	<b>4%</b>	<b>5%</b>	
Physician Fees	\$ 15,768,722	\$ 16,738,812	6%	\$ 18,413,453	10%	\$ 19,350,587	5%	\$ 21,567,741	11%	\$ 23,475,122	9%	49%	New physician contracts
Other Professional Fees	\$ -	\$ 665,442	0%	\$ 466,963	-30%	\$ 172,000	-63%	\$ 164,702	-4%	\$ 164,702	0%	0%	
Professional Services	\$ 3,817,352	\$ 5,015,259	31%	\$ 3,957,130	-21%	\$ 4,014,152	1%	\$ 6,543,302	63%	\$ 6,928,002	6%	81%	Jorie increase (from collection fees)
Contract Services	\$ 516,218	\$ 605,928	17%	\$ 453,605	-25%	\$ 579,799	28%	\$ 667,643	15%	\$ 732,426	10%	42%	Pathology
Supplies	\$ 13,273,696	\$ 10,050,314	-24%	\$ 11,970,143	19%	\$ 13,780,782	15%	\$ 15,647,304	14%	\$ 16,277,150	4%	23%	
Rents & Leases	\$ 768,031	\$ 588,551	-23%	\$ (6,393)	-101%	\$ (26,556)	315%	\$ 78,091	-394%	\$ 327,467	319%	-57%	MRI rental (6 months)
Repairs & Maintenance	\$ 313,279	\$ 318,360	2%	\$ 1,679,506	428%	\$ 1,769,218	5%	\$ 1,682,932	-5%	\$ 2,150,974	28%	587%	Increase to general repairs & new maintenance contracts in lab with increases in facilities
Utilities	\$ 1,999,526	\$ 2,180,020	9%	\$ 2,013,079	-8%	\$ 2,143,138	6%	\$ 2,401,487	12%	\$ 2,789,249	16%	39%	Increases in electricity primarily - reasonable
Recruiting Fees	\$ 92,861	\$ 71,646	-23%	\$ 21,116	-71%	\$ 127,639	504%	\$ 22,510	-82%	\$ 262,000	1064%	182%	Physician recruitments & positions that are hard to fill
Legal Fees	\$ 720,000	\$ 558,361	-22%	\$ 269,712	-52%	\$ 920,702	241%	\$ 1,351,506	47%	\$ 877,215	-35%	22%	Decrease due to MOU in 2026
Audit & Reporting Fees	\$ 209,752	\$ 345,364	65%	\$ 218,424	-37%	\$ 225,586	3%	\$ 182,020	-19%	\$ 220,000	21%	5%	Wipfli engagements
Collection Fees	\$ 211,364	\$ 211,847	0%	\$ 759,488	259%	\$ 1,279,265	68%	\$ 1,076,409	-16%	\$ 780,000	-28%	269%	Moved some to professional fees
Cerner Fees	\$ 1,722,269	\$ 523,943	-70%	\$ 0	-100%	\$ 4,801	5333978%	\$ 0	-100%	\$ 0	0%	-100%	Resides on balance sheet
Marketing	\$ 87	\$ -	-100%	\$ 8,374	0%	\$ 221,745	2548%	\$ 342,876	55%	\$ 420,387	23%	482217%	Planned increase to promote services
Consultant Fees	\$ 78,699	\$ 193,062	145%	\$ 42,936	-78%	\$ 76,542	78%	\$ 117,065	53%	\$ 205,000	75%	160%	Planned increase for ongoing projects
Credentialing Fees	\$ -	\$ -	0%	\$ 6,244	0%	\$ 6,147	-2%	\$ 8,999	46%	\$ 10,000	11%	0%	
Dues & Licenses	\$ 670,946	\$ 626,629	-7%	\$ 607,172	-3%	\$ 473,539	-22%	\$ 464,187	-2%	\$ 470,265	1%	-30%	RingCentral, Microsoft, OneContent
Subscriptions	\$ 2,709	\$ 241,887	8829%	\$ 346,370	43%	\$ 696,416	101%	\$ 878,051	26%	\$ 1,676,699	91%	61797%	Upgrade.
Travel & Education	\$ 55,453	\$ 83,084	50%	\$ 106,119	28%	\$ 134,329	27%	\$ 74,419	-45%	\$ 190,896	157%	244%	
Insurance	\$ 674,333	\$ 852,400	26%	\$ 1,206,643	42%	\$ 1,144,707	-5%	\$ 1,298,607	13%	\$ 1,358,182	5%	101%	
Interest Expense	\$ 2,300,027	\$ 2,533,082	10%	\$ 3,143,019	24%	\$ 2,202,380	-30%	\$ 2,044,167	-7%	\$ 2,052,812	0%	-11%	
Other Expenses	\$ 1,033,624	\$ (1,009,787)	-198%	\$ 580,711	-158%	\$ 233,323	-60%	\$ (62,680)	-127%	\$ 200,437	-420%	-81%	
Depreciation & Amortization	\$ 4,134,640	\$ 5,212,693	26%	\$ 5,209,726	0%	\$ 5,187,698	0%	\$ 5,722,043	10%	\$ 5,790,398	1%	40%	
<b>Total Expenses</b>	<b>\$ 114,054,212</b>	<b>\$ 117,110,871</b>	<b>3%</b>	<b>\$ 115,184,097</b>	<b>-2%</b>	<b>\$ 119,292,904</b>	<b>4%</b>	<b>\$ 128,355,445</b>	<b>8%</b>	<b>\$ 136,156,825</b>	<b>6%</b>	<b>19%</b>	
<b>Other Operating (Income) / Loss</b>	<b>\$ 21,884,280</b>	<b>\$ 27,876,243</b>	<b>27%</b>	<b>\$ 10,288,523</b>	<b>-63%</b>	<b>\$ 19,530,494</b>	<b>90%</b>	<b>\$ 13,693,901</b>	<b>-30%</b>	<b>\$ 12,573,232</b>	<b>-8%</b>	<b>-43%</b>	
Supplemental Income	\$ (16,693,591)	\$ (11,942,146)	-28%	\$ (10,852,544)	-9%	\$ (15,597,714)	44%	\$ (8,287,649)	-47%	\$ (8,301,726)	0%	-50%	
Bond Amortization	\$ 302,803	\$ 73,430	-76%	\$ 73,930	1%	\$ 71,180	-4%	\$ 67,512	-5%	\$ 67,512	0%	-78%	
340B Program	\$ (443,527)	\$ (335,436)	-24%	\$ (739,173)	120%	\$ (677,754)	-8%	\$ (816,022)	20%	\$ (1,048,390)	28%	136%	Using Jeff's updated budget (20% dispensing fee)
Misc Non-Operating Income	\$ (3,983,075)	\$ (5,102,863)	28%	\$ (4,501,983)	-12%	\$ (8,312,919)	85%	\$ (11,377,189)	37%	\$ (6,997,377)	-38%	76%	
<b>Other Non-Operating Income</b>	<b>\$ (20,817,390)</b>	<b>\$ (17,307,015)</b>	<b>-17%</b>	<b>\$ (16,019,770)</b>	<b>-7%</b>	<b>\$ (24,517,207)</b>	<b>53%</b>	<b>\$ (20,413,347)</b>	<b>-17%</b>	<b>\$ (16,279,980)</b>	<b>-20%</b>	<b>-22%</b>	
<b>Net (Income) / Loss</b>	<b>\$ 1,066,889</b>	<b>\$ 10,569,228</b>	<b>891%</b>	<b>\$ (5,731,246)</b>	<b>-154%</b>	<b>\$ (4,986,714)</b>	<b>-13%</b>	<b>\$ (6,719,446)</b>	<b>35%</b>	<b>\$ (3,706,748)</b>	<b>-45%</b>	<b>-447%</b>	

Category	Account No	Account	Net (Income) / Loss		Calendar Days		365		365		\$ Variance			
			FYE 2022	FYE 2023	FYE 2024	FYE 2025	2026 Projection	2027 Budget						
			1,066,889.48	10,569,227.76	891%	(5,731,246.20)	-154%	(4,986,713.81)	-13%	(6,719,446.30)	35%	(3,706,748.21)	-45%	
Gross Revenue	300100	Inpatient Patient Revenue	(38,128,565.72)	(36,784,193.33)	-4%	(41,350,076.74)	12%	(41,966,660.94)	1%	(48,794,627.90)	16%	(51,278,683.78)	5%	(2,484,055.88)
Gross Revenue	300101	Outpatient Revenue	(129,361,045.51)	(145,867,602.89)	13%	(166,037,287.05)	14%	(166,541,415.12)	0%	(178,707,035.72)	7%	(189,408,935.37)	6%	(10,701,899.65)
Gross Revenue	300102	Clinic Revenue	(14,406,706.48)	(16,953,471.06)	18%	(19,388,997.14)	14%	(21,078,587.63)	9%	(23,857,669.83)	13%	(24,442,005.27)	2%	(584,335.44)
Misc Income	300110	Interest on Patient Account	(31,847.36)	(57,259.98)	80%	(81,414.18)	42%	(52,536.69)	-35%	(52,246.77)	-1%	(54,809.00)	5%	(2,562.24)
Misc Income	350100	Incentive Income	(1,974.39)	-	-100%	-	0%	(4,303.55)	0%	-	-100%	-	0%	-
Misc Income	380500	Employee Meals	(145,171.16)	(182,509.86)	26%	(192,887.75)	6%	(211,356.85)	10%	(245,634.93)	16%	(273,118.55)	11%	(27,483.62)
Misc Income	380600	Visitor Meals	(996.88)	(184.31)	-82%	-	-100%	(685.00)	0%	-	-100%	-	0%	-
Misc Income	380700	Drugs Sold Non-Patient	(10,122.55)	(12,088.24)	19%	(2,204.08)	-82%	(353.25)	-84%	(1,413.59)	300%	(1,415.99)	0%	(2.40)
Misc Non-Operating Income	380900	Bond/ Tax Payer Bond Support	(2,369,523.15)	(2,202,159.00)	-7%	(2,062,671.52)	-6%	(2,170,207.05)	5%	(2,867,220.09)	32%	(3,003,275.58)	5%	(136,055.49)
Misc Non-Operating Income	381000	Tax Payer General Support	(830,304.95)	(803,713.34)	-3%	(1,092,860.23)	36%	(987,049.48)	-10%	(1,228,808.61)	24%	(1,287,118.11)	5%	(58,309.49)
Misc Non-Operating Income	381300	Fin Chgs-Patient AR - Int (Income)/Expense-Payors	1,022.08	-	-100%	-	0%	-	0%	-	0%	-	0%	-
Misc Non-Operating Income	381400	Purchase Discounts - Other Incm	-	-	0%	-	0%	(144.57)	0%	-	-100%	-	0%	-
Misc Non-Operating Income	381600	Refunds-Rebates - Other Incm	(314,687.23)	(41,791.79)	-87%	(376,954.20)	802%	(506,495.67)	34%	(240,317.51)	-53%	(251,721.06)	5%	(11,403.56)
Misc Non-Operating Income	381700	Med Rec Fees - Med Rec Fee	(3,318.85)	(19,214.56)	479%	(2,085.26)	-89%	(1,362.27)	-35%	(1,618.52)	19%	(1,621.27)	0%	(2.75)
Misc Non-Operating Income	381900	Comm Health Educatio - Other Incm	(670.00)	(1,063.50)	59%	(290.00)	-73%	-	-100%	(247.77)	0%	(248.19)	0%	(0.42)
Misc Non-Operating Income	382000	Other Oper Rev - Insrv Rev	(16,140.00)	(2,008.50)	-88%	(2,232.00)	11%	(2,478.00)	11%	(2,225.30)	-10%	(2,229.08)	0%	(3.78)
Misc Non-Operating Income	382100	Other Oper Rev - Xerox Copies	(13.42)	(14.86)	11%	-	-100%	-	0%	(6.66)	0%	(6.67)	0%	(0.01)
Supplemental Income	382400	Hosp Quality Assure Rev Fund Receipts	(973,435.53)	(644,244.58)	-34%	(1,161,549.98)	80%	(995,015.52)	-14%	(377,964.00)	-62%	(378,606.02)	0%	(642.02)
Supplemental Income	382500	Other Deduction - Gain Prgrm Reim	(3,346,654.39)	-	-100%	(16,634.78)	0%	-	-100%	-	0%	-	0%	-
Misc Income	382600	Other Oper Rev - Rehab Thera Serv	(148,628.91)	(45,143.98)	-70%	(6,978.69)	-85%	(2,434.65)	-65%	-	-100%	-	0%	-
Supplemental Income	382700	Other Oper Rev Grants Oth Program Rev	(12,373,500.77)	(2,077,062.42)	-83%	(87,270.00)	-96%	(133,663.39)	53%	(56,491.00)	-58%	(56,586.96)	0%	(95.96)
Supplemental Income	382750	Other Oper Rev - IGT	-	-	0%	(9,587,089.19)	0%	(14,469,035.16)	51%	(7,853,193.60)	-46%	(7,866,533.27)	0%	(13,339.67)
Misc Non-Operating Income	382800	Other Oper Rev - Prov Appl Fee	(12,000.00)	(8,200.00)	-32%	(9,875.00)	20%	(6,300.00)	-36%	(9,409.88)	49%	-	-100%	9,409.88
Misc Non-Operating Income	382900	Other Oper Rev - Misc Incm	(3,751.16)	(7,940.78)	112%	(32,268.18)	306%	(1,391.94)	-96%	(14,132.56)	915%	(17,906.56)	27%	(3,774.01)
Misc Non-Operating Income	383100	Other Deduction - M/Cal Newly Eligible OP Income	(201.00)	(68.00)	-66%	(1,228.00)	1706%	(443.72)	-64%	(6.00)	-99%	(6.01)	0%	(0.01)
Misc Non-Operating Income	383200	Other Deductions-Prop 56 from Tobacco Taxes	(24,767.10)	(18,563.66)	-25%	-	-100%	-	0%	-	0%	-	0%	-
Misc Non-Operating Income	390100	Misc Non-Patient Revenue	(103,394.19)	(130,109.32)	26%	(9,008.95)	-93%	(33,643.64)	273%	(35,172.80)	5%	(35,096.53)	0%	76.27
Misc Non-Operating Income	390200	Misc Nonpatient Revenue - Foundation	-	-	0%	(4,319.76)	0%	-	-100%	-	0%	-	0%	-
Deductions	500100	Contractual Adjustment	78,852,925.44	(2,400,457.36)	-103%	-	-100%	-	0%	-	0%	-	0%	-
Deductions	500102	Contractual Adjustment - Blue Cross	-	12,870,335.77	0%	16,049,958.16	25%	16,024,418.29	0%	19,156,787.00	20%	19,840,437.58	4%	683,650.58
Deductions	500103	Contractual Adjustment - Commercial	-	3,413,162.29	0%	(1,646,242.74)	-148%	(1,982,617.98)	20%	(386,608.64)	-81%	(400,405.59)	4%	(13,796.95)
Deductions	500104	Contractual Adjustment - Medi-Cal	-	30,101,104.58	0%	12,456,467.26	-59%	8,112,662.49	-35%	8,059,561.19	-1%	8,347,183.73	4%	287,622.54
Deductions	500105	Contractual Adjustment - Medi-Cal Manage Care	-	8,270,577.86	0%	29,985,154.47	263%	28,820,031.16	-4%	28,109,411.92	-2%	29,112,555.91	4%	1,003,143.99
Deductions	500106	Contractual Adjustment - Medicare	-	35,294,596.56	0%	43,443,681.29	23%	54,009,276.95	24%	57,729,884.06	7%	59,790,097.43	4%	2,060,213.36
Deductions	500107	Contractual Adjustment - Medicare Advantage	-	3,349,525.69	0%	8,028,698.72	140%	10,842,600.74	35%	11,960,365.49	10%	12,387,196.50	4%	426,831.01
Deductions	500108	Contractual Adjustment - Self Pay	-	-	0%	-	0%	-	0%	-	0%	-	0%	-
Deductions	500109	Contractual Adjustment - Others	-	3,462,641.85	0%	3,826,125.53	10%	2,954,660.16	-23%	3,872,754.78	31%	4,010,962.25	4%	138,207.47
Deductions	500110	Prior Year Contractual Adjustment	-	-	0%	-	0%	(656,544.00)	0%	-	-100%	-	0%	-
Deductions	500115	Other Deduction - AB915 Funds	(1,376,622.75)	-	-100%	-	0%	-	0%	-	0%	-	0%	-
Deductions	500200	Contractual Adjustments - Legacy	6,392,730.49	(160,313.34)	-103%	84,531.90	-153%	(21,437.83)	-125%	(91,862.48)	329%	(95,140.78)	4%	(3,278.31)
Deductions	510100	Bad Debt Expense	9,649,260.21	11,499,362.66	19%	2,141,877.37	-81%	6,905,926.92	222%	5,506,507.96	-20%	5,703,019.38	4%	196,511.42
Deductions	510101	Bad Debt Recovery	(66,987.39)	(115,567.93)	73%	(206,385.02)	79%	(219,318.94)	6%	(401,822.59)	83%	(416,162.48)	4%	(14,339.89)
Deductions	511100	Free Care Writeoff	340,137.55	392,141.38	15%	13,662.27	-97%	7,344.62	-46%	23,803.45	224%	24,652.93	4%	849.48
Deductions	511200	Indigent Care Writeoff	58,975.32	(782.05)	-101%	(2.78)	-100%	-	-100%	-	0%	-	0%	-
Deductions	512100	Small Balance Writeoff	6,119.21	1,730.02	-72%	-	-100%	(0.01)	0%	-	-100%	-	0%	-
Deductions	513000	AR Adjustments	2,185,258.97	4,222,312.43	93%	4,699,480.38	11%	7,072,779.48	51%	3,858,051.86	-45%	3,995,734.63	4%	137,682.76
Deductions	519100	Misc Writeoff	445,656.37	524,620.97	18%	790,083.32	51%	1,680,952.53	113%	1,381,607.31	-18%	1,430,912.90	4%	49,305.59
Deductions	540100	Medicare Settlement Income/Expense	(6,401,179.65)	(57,166.04)	-99%	2,497,235.00	-4468%	(1,376,586.45)	-155%	(1,770,546.98)	29%	(1,833,732.70)	4%	(63,185.72)
Deductions	541100	Medicaid Settlement Income/Expense	-	-	0%	(53.22)	0%	-	-100%	-	0%	-	0%	-
Deductions	542100	Disproportionate Share Income/Loss	(24,039.25)	-	-100%	-	0%	-	0%	-	0%	-	0%	-
Salaries & Wages	600000	Salary - General	50,443.48	2,831,475.21	5513%	(0.17)	-100%	-	-100%	(0.00)	0%	-	-100%	0.00
Salaries & Wages	600100	Salary - Management	4,383,019.14	6,356,231.91	45%	6,559,837.97	3%	6,959,212.56	6%	7,609,387.73	9%	8,355,918.93	10%	746,531.20
Salaries & Wages	600150	Salary - Management non-productive	-	-	0%	918,768.46	0%	1,146,203.67	25%	907,727.72	-21%	720,972.84	-21%	(186,754.88)
Salaries & Wages	600300	Salary - APP	1,802,635.05	1,742,739.46	-3%	1,467,924.74	-16%	1,586,121.23	8%	1,948,356.17	23%	2,165,099.16	11%	216,743.00
Salaries & Wages	600350	Salary - APP - non-productive	-	-	0%	230,088.76	0%	232,211.43	1%	182,002.72	-22%	133,052.61	-27%	(48,950.11)
Salaries & Wages	600400	Wages - Environment	2,058,662.11	2,189,392.86	6%	2,277,021.34	4%	2,545,439.94	12%	2,480,390.32	-3%	2,508,352.51	1%	27,962.19
Salaries & Wages	600450	Wages - Environment - non-productive	-	-	0%	309,129.90	0%	345,547.07	12%	283,915.28	-18%	279,040.21	-2%	(4,875.07)
Salaries & Wages	600500	Wages - RN	7,394,632.81	7,927,067.50	7%	9,344,329.29	18%	10,433,997.14	12%	10,707,059.05	3%	11,396,243.39	6%	689,184.34
Salaries & Wages	600550	Wages - RN non-productive	-	-	0%	1,475,526.29	0%	1,525,351.55	3%	1,623,190.58	6%	1,648,301.71	2%	25,111.13

Salaries & Wages	600600	Wages - LVN	616,920.88	645,270.38	5%	575,830.42	-11%	626,138.84	9%	758,366.56	21%	809,304.74	7%	50,938.19
Salaries & Wages	600650	Wages - LVN non-productive	-	-	0%	93,773.33	0%	105,283.62	12%	116,851.54	11%	116,392.46	0%	(459.08)
Salaries & Wages	600700	Wages - Tech	8,756,064.83	8,208,652.57	-6%	7,914,714.62	-4%	8,551,193.32	8%	9,408,303.07	10%	11,039,124.67	17%	1,630,821.60
Salaries & Wages	600750	Wages - Tech non-productive	-	-	0%	1,325,470.09	0%	1,374,994.61	4%	1,374,721.75	0%	1,251,646.23	-9%	(123,075.52)
Salaries & Wages	600800	Wages - Aide & Orderly	1,158,372.17	1,108,532.52	-4%	1,327,700.40	20%	1,399,829.24	5%	1,462,562.50	4%	1,510,606.50	3%	48,043.99
Salaries & Wages	600850	Wages - Aide & Orderly non-productive	-	-	0%	192,861.29	0%	190,806.35	-1%	184,280.14	-3%	174,427.77	-5%	(9,852.37)
Salaries & Wages	600900	Wages - Clerk	4,831,961.66	4,435,393.49	-8%	4,087,373.14	-8%	4,364,591.24	7%	4,655,357.13	7%	4,948,915.71	6%	293,558.58
Salaries & Wages	600950	Wages - Clerk non-productive	-	-	0%	574,465.17	0%	573,052.65	0%	571,738.37	0%	504,451.57	-12%	(67,286.80)
Benefits	610300	Group Insurance Expense	129,564.53	155,009.44	20%	80,399.79	-48%	134,500.34	67%	105,773.31	-21%	113,627.65	7%	7,854.34
Benefits	610500	PTO Expenses Accrued	3,208,868.22	3,830,379.46	19%	(5,522.63)	-101%	117,322.10	-311%	190,467.08	62%	204,610.47	7%	14,143.39
Benefits	611700	Unemployment Expense - CA	102,917.56	59,353.08	-42%	158,166.59	166%	14,985.28	-91%	49,284.01	229%	52,943.65	7%	3,659.65
Benefits	611800	FICA & Medicare Tax Expense	2,535,973.67	2,659,811.71	5%	2,859,813.58	8%	3,174,940.67	11%	3,187,087.59	0%	3,423,749.01	7%	236,661.43
Benefits	620000	Tuition	6,024.75	1,436.71	-76%	5,697.20	297%	6,753.47	19%	1,000.00	-85%	1,000.00	0%	-
Benefits	620100	Medical, Dental, Vision Plan Expense	8,223,548.86	8,412,952.70	2%	10,812,425.69	29%	9,132,085.58	-16%	9,392,956.14	3%	9,392,956.14	0%	-
Benefits	620110	Stop Loss Expense	-	-	0%	-	0%	-	0%	-	0%	-	0%	-
Benefits	620200	Pension Defined Benefit Plan Expense	7,020,246.29	8,620,573.11	23%	3,482,670.77	-60%	3,292,748.70	-5%	3,476,824.82	6%	3,476,824.82	0%	-
Benefits	620250	Pension Defined Contribution Plan Expense	2,143,825.71	1,457,824.20	-32%	1,021,130.78	-30%	762,139.56	-25%	810,362.47	6%	869,209.40	7%	58,846.93
Benefits	620300	Workers Comp	498,884.04	488,862.48	-2%	641,680.56	31%	552,250.04	-14%	613,962.10	11%	613,962.10	0%	-
Benefits	620400	Sick	542,822.71	180,703.72	-67%	4,441.79	-98%	-	-100%	-	0%	-	0%	-
Benefits	639900	Other Benefits Expense	139,257.65	13,354.44	-90%	-	-100%	-	0%	-	0%	-	0%	-
Dues & Licenses	701100	Dues/Fees	90,266.92	52,704.58	-42%	11,556.29	-78%	35,409.15	206%	44,452.53	26%	12,650.38	-72%	(31,802.15)
Dues & Licenses	702100	Licenses	8,915.17	41,635.52	367%	42,528.55	2%	34,492.05	-19%	60,715.93	76%	52,635.26	-13%	(8,080.67)
Travel & Education	703100	Travel/Education Expense	55,350.03	83,053.00	50%	105,721.00	27%	133,314.76	26%	63,378.21	-52%	179,855.15	184%	116,476.94
Physician Fees	705000	Pro Fees - Physicians	14,754,514.51	16,010,789.41	9%	17,564,138.31	10%	18,294,471.45	4%	20,525,406.36	12%	22,416,718.79	9%	1,891,312.43
Consultant Fees	705100	Pro Fees - Consultation	78,699.29	193,061.69	145%	42,936.45	-78%	76,542.32	78%	117,065.47	53%	205,000.00	75%	87,934.53
Legal Fees	705300	Pro Fees - Legal	720,000.00	557,065.85	-23%	269,711.70	-52%	866,982.00	221%	1,336,460.80	54%	872,160.40	-35%	(464,300.40)
Audit & Reporting Fees	705400	Pro Fees - Audit & Reporting Fees	209,752.25	345,364.17	65%	218,424.01	-37%	225,585.82	3%	182,020.44	-19%	220,000.00	21%	37,979.56
Other Professional Fees	705600	Pro Fees - Other	-	665,441.58	0%	466,963.15	-30%	172,000.26	-63%	164,701.73	-4%	164,701.73	0%	-
Contract Labor	710100	Contract Labor - Consultant	28,459.56	3,369.19	-88%	244,676.25	7162%	332,865.30	36%	329,506.71	-1%	110,251.97	-67%	(219,254.74)
Contract Labor	710110	Contract Labor - RN	5,450,256.59	6,608,674.79	21%	3,075,540.12	-53%	1,821,025.59	-41%	965,651.13	-47%	1,081,016.44	12%	115,365.31
Contract Labor	710120	Contract Labor - Therapist	194,801.76	404,060.52	107%	611,349.61	51%	732,904.17	20%	489,044.86	-33%	1,275,675.06	161%	786,630.21
Contract Labor	710130	Contract Labor - Other	4,408,910.28	2,162,853.93	-51%	2,093,039.85	-3%	2,503,206.36	20%	2,195,261.51	-12%	574,160.00	-74%	(1,621,101.51)
Contract Services	710200	Contract Services	84,353.29	231,690.83	175%	115,460.49	-50%	212,582.35	84%	225,650.60	6%	357,735.12	59%	132,084.52
Contract Services	710300	Reference Labs	-	-	0%	-	0%	-	0%	398,059.36	0%	361,334.42	-9%	(36,724.94)
Contract Services	711250	Patient Transport Service	-	-	0%	-	0%	8,614.58	0%	-	-100%	-	0%	-
Professional Services	711300	Other Professional Service	3,817,352.08	5,015,258.91	31%	3,957,130.33	-21%	4,014,151.51	1%	6,543,301.88	63%	6,928,002.03	6%	384,700.15
Collection Fees	712100	Collection Fee	211,364.12	211,846.52	0%	759,487.50	259%	1,279,264.97	68%	1,076,409.22	-16%	780,000.00	-28%	(296,409.22)
Contract Services	712110	Medical Service	431,864.37	374,237.28	-13%	338,144.91	-10%	358,602.55	6%	33,933.37	-88%	13,356.53	-70%	(30,576.85)
Credentialing Fees	712120	Credentialing	-	-	0%	6,244.38	0%	6,147.34	-2%	8,998.77	46%	10,000.00	11%	1,001.23
Supplies	720100	Chargeable Supply Expense	2,352,393.55	3,114,189.11	32%	3,313,257.15	6%	2,808,003.17	-15%	(1,304,683.19)	-146%	4,151,823.34	-418%	5,456,506.53
Supplies	720110	Sutures and Surgical Needles	5,830.85	7,289.25	25%	15,913.79	118%	31,386.86	97%	21,945.28	-30%	113,757.59	418%	91,812.30
Supplies	720120	Surgical Packs and Sheets	465.86	(55.48)	-122%	6,491.63	-11801%	6,374.60	-2%	(3,559.43)	-156%	11,813.88	-432%	15,373.31
Supplies	720130	General Surgical Supplies	39,151.06	(62,710.33)	-260%	473,052.11	-854%	395,692.61	-16%	516,525.54	31%	684,740.46	33%	168,214.92
Supplies	720140	Anesthetic Materials	15,285.74	14,423.24	-6%	15,049.15	4%	16,301.45	8%	13,553.35	-17%	21,567.71	59%	8,014.36
Supplies	720150	Oxygen & Other Medical Gases	120,875.11	95,165.08	-21%	121,982.45	28%	124,673.09	2%	125,937.55	1%	419,208.85	233%	293,271.30
Supplies	720160	IV Solutions	57,242.47	82,341.54	44%	64,075.52	-22%	9,279.10	-86%	(53.82)	-101%	-	-100%	53.82
Supplies	720165	Blood supplies	-	-	0%	115,126.96	0%	79,249.00	-31%	90,008.74	14%	90,000.00	0%	(8.74)
Supplies	720170	Pharmaceuticals	4,247,301.31	3,749,846.07	-12%	4,984,445.40	33%	4,560,723.27	-9%	5,156,570.42	13%	4,532,841.87	-12%	(623,728.55)
Supplies	720180	Radiology Films	822.06	2,354.20	186%	996.50	-58%	239.21	-76%	183.42	-23%	14,321.23	7708%	14,137.81
Supplies	720190	Other Medical Center Materials	1,437,192.12	1,524,009.80	6%	1,075,700.10	-29%	1,207,198.45	12%	673,374.70	-44%	1,063,352.33	58%	389,977.63
Supplies	720200	Food - Meat, Fish & Poultry	92,468.08	77,230.50	-16%	24,122.38	-69%	-	-100%	-	0%	-	0%	-
Supplies	720210	Food - Other	289,537.01	320,826.89	11%	384,324.07	20%	338,438.89	-12%	365,762.42	8%	470,414.04	29%	104,651.62
Supplies	720220	Linen & Bedding	19,997.48	29,197.15	46%	32,758.90	12%	30,221.81	-8%	36,960.85	22%	45,087.28	22%	8,126.42
Supplies	720230	Cleaning Supplies	145,604.62	38,054.06	-74%	39,432.47	4%	43,206.89	10%	56,332.04	30%	79,896.80	42%	23,564.75
Supplies	720240	Employee Wearing Apparel	49,039.97	17,742.21	-64%	18,891.82	6%	27,734.31	47%	44,060.32	59%	60,696.22	38%	16,635.90
Supplies	720250	Instruments & Minor Medical Equipment	12,161.18	(139,727.61)	-1249%	(211,536.69)	51%	(124,877.61)	-41%	(153,634.42)	23%	(117,003.04)	-24%	(36,631.39)
Supplies	720260	Other Minor Equipment	206,081.58	117,195.60	-43%	20,394.36	-83%	44,621.69	119%	9,951.02	-78%	144,663.03	1354%	134,712.02
Supplies	720270	Other Non-Medical Supplies	2,642,633.35	2,451,932.89	-7%	2,056,351.19	-16%	2,010,723.95	-2%	2,030,833.85	1%	2,237,102.01	10%	206,268.16
Supplies	720280	Implants - Ocular	2,260.61	10,791.35	377%	27,603.46	156%	1,236.78	-96%	(1,958.44)	-258%	18,012.35	-1020%	19,970.79
Supplies	720300	Implants - Other	271,860.97	107,264.30	-61%	292,236.03	172%	96,136.32	-67%	5,795,766.04	5929%	454,610.04	-92%	(5,341,156.01)
Supplies	720310	Prosthesis	(3,595.40)	-	-100%	-	0%	5.41	0%	549.03	10048%	-	-100%	(549.03)
Supplies	720320	Radioactive	35,396.27	46,936.88	33%	173,527.49	270%	148,140.01	-15%	166,151.82	12%	134.89	-100%	(166,016.93)

Supplies	720330	Moving Expenses	-	3,347.21	0%	11,013.82	229%	6,975.47	-37%	-	-100%	5,196.99	0%	5,196.99
Supplies	725100	Non-Chargeable Supply Expense	22,282.13	16,927.79	-24%	5,254.22	-69%	64,022.03	1118%	47,471.33	-26%	163,064.20	244%	115,592.87
Supplies	726000	Grounds Supply Expense	47,537.00	55,695.79	17%	3,921.14	-93%	6,193.83	58%	2,796.25	-55%	12,450.53	345%	9,654.27
Supplies	727050	Office Equipment	-	-	0%	-	0%	-	0%	141,634.33	0%	130,104.77	-8%	(11,529.56)
Supplies	727100	Office Supplies	552,664.52	174,401.80	-68%	95,666.99	-45%	72,177.56	-25%	58,707.19	-19%	87,076.85	48%	28,369.65
Supplies	727150	Printing Fees	-	-	0%	4,344.34	0%	5,965.71	37%	3,537.47	-41%	7,597.08	115%	4,059.61
Supplies	728100	Equipment Expense	934.85	-	-100%	28,727.03	0%	74,248.82	158%	143,906.22	94%	84,500.76	-41%	(59,405.46)
Supplies	729100	Purchasing Discount	(5,617.16)	(1,498.92)	-73%	(1,058.65)	-29%	(4,045.83)	282%	(14,446.57)	257%	(1,261.50)	-91%	13,185.07
Supplies	729200	Postage/Freight	80,446.54	-	-100%	3,930.56	0%	17,876.73	355%	15,415.18	-14%	19,826.38	29%	4,411.20
Supplies	729250	Inventory Adjustments - Physical Count	-	(2,154,651.57)	0%	(1,820,886.55)	-15%	817,937.78	-145%	817,381.63	0%	304,351.96	-63%	(513,029.67)
Supplies	729300	Misc. Expenses	23,493.22	(142,529.07)	-707%	20,979.34	-115%	233,611.42	1014%	15,952.17	-93%	67,200.72	321%	51,248.54
Dues & Licenses	730100	Dues and Subscriptions	477,750.76	409,368.50	-14%	473,452.60	16%	331,756.91	-30%	291,243.88	-12%	337,562.23	16%	46,318.35
Subscriptions	730150	Software & Subscriptions	1,796.00	240,974.08	13317%	346,370.18	44%	696,415.88	101%	878,051.50	26%	1,676,698.95	91%	798,647.45
Dues & Licenses	730200	Licenses and Taxes	93,968.11	122,500.84	30%	79,609.14	-35%	64,386.92	-19%	65,548.43	2%	64,699.06	-1%	(849.37)
Supplies	730300	Sales Tax	511,845.17	494,324.27	-3%	400,558.77	-19%	416,124.24	4%	515,611.46	24%	526,088.13	2%	10,476.67
Supplies	730350	Freight	-	-	0%	173,360.51	0%	214,172.70	24%	233,215.76	9%	351,912.36	51%	118,696.60
Recruiting Fees	730400	Recruiting	92,860.99	71,646.23	-23%	21,115.56	-71%	127,639.00	504%	22,509.60	-82%	262,000.00	1064%	239,490.40
Physician Fees	730500	Physician Related Expense	1,014,207.92	728,022.37	-28%	849,314.71	17%	1,056,115.21	24%	1,042,334.38	-1%	1,058,403.57	2%	16,069.20
Insurance	740100	Insurance - General Liability	1,325.00	1,009.00	-24%	1,293.99	28%	2,921.19	126%	3,245.54	11%	63,753.79	1864%	60,508.25
Insurance	740200	Insurance - Malpractice	460,207.95	600,147.13	30%	853,073.05	42%	793,006.26	-7%	971,095.23	22%	971,095.23	0%	-
Insurance	740600	Insurance - Workers' Comp	604.46	287.96	-52%	-	-100%	-	0%	-	0%	-	0%	-
Insurance	740900	Insurance - Other	212,195.10	250,956.00	18%	352,275.68	40%	348,779.51	-1%	324,266.60	-7%	323,333.27	0%	(933.33)
Depreciation & Amortization	750100	Depreciation Expense - Buildings and Improvements	2,457,272.00	2,518,186.45	2%	2,537,644.79	1%	2,546,158.49	0%	3,018,441.91	19%	3,018,441.91	0%	-
Depreciation & Amortization	751100	Depreciation Expense - Fixed Equipment	212,793.82	154,081.83	-28%	158,975.02	3%	219,394.89	38%	319,845.81	46%	319,845.81	0%	-
Depreciation & Amortization	751200	Depreciation Expense - Major Movable Equipment	1,311,751.92	896,934.76	-32%	753,988.93	-16%	762,073.17	1%	797,681.06	5%	877,449.17	10%	79,768.11
Depreciation & Amortization	751300	Depreciation Expense - Land Improvements	23,488.33	9,940.23	-58%	4,260.24	-57%	4,248.60	0%	4,248.60	0%	4,248.60	0%	-
Depreciation & Amortization	751400	Depreciation Expense - Corner	94,946.84	106,802.65	12%	107,095.26	0%	106,802.65	0%	106,802.65	0%	106,802.65	0%	-
Depreciation & Amortization	751500	Amortization Expense - PMA Acquisition	34,386.76	22,923.84	-33%	22,923.84	0%	22,923.84	0%	22,987.52	0%	22,987.52	0%	-
Depreciation & Amortization	751600	ROU Amortization Expense	-	330,118.00	0%	354,258.37	7%	240,373.76	-32%	175,094.39	-27%	175,413.42	0%	319.04
Depreciation & Amortization	751650	Subscription Asset Amortization Expense	-	1,173,705.00	0%	1,249,667.52	6%	1,265,194.67	1%	1,251,777.44	-1%	1,240,045.33	-1%	(11,732.11)
Depreciation & Amortization	751700	Depreciation Expense - Minor Equipment	-	-	0%	4,970.45	0%	8,092.05	63%	12,727.98	57%	12,727.98	0%	-
Depreciation & Amortization	751800	Depreciation Expense - Motor Vehicle	-	-	0%	15,941.79	0%	12,435.55	-22%	12,435.55	0%	12,435.55	0%	-
Rents & Leases	752100	Equipment Lease	362,604.60	153,302.41	-58%	145,551.35	-5%	12,522.55	-91%	7,498.56	-40%	11,150.88	49%	3,652.32
Rents & Leases	754100	Rental Expense	405,426.42	435,248.45	7%	(151,944.80)	-135%	(39,078.31)	-74%	70,592.44	-281%	316,316.01	348%	245,723.57
Interest Expense	755200	Int-Revbnd-1998 Exp	197,365.89	-	-100%	-	0%	-	0%	-	0%	-	0%	-
Interest Expense	755500	Int-Revbnd 2010 Exp	156,091.75	0.40	-100%	-	-100%	-	0%	-	0%	-	0%	-
Interest Expense	755600	Accreted Int Exp	1,194,959.13	1,185,502.68	-1%	1,136,040.07	-4%	1,085,705.42	-4%	1,034,052.20	-5%	1,034,052.20	0%	-
Interest Expense	755700	Int-2016 Go Bond	548,031.95	534,513.01	-2%	511,253.06	-4%	486,151.77	-5%	459,845.16	-5%	459,845.16	0%	-
Interest Expense	755800	Interest Leases Exp	40,704.96	307.29	-99%	570.51	86%	0.94	-100%	2,616.84	278288%	2,700.00	3%	83.16
Interest Expense	755900	Other Financing Expenses	11,069.58	171,284.48	1447%	10,194.99	-94%	14,683.30	44%	10,277.20	-30%	10,277.20	0%	-
Interest Expense	756000	Amt-Bnd Iss Cst Exp	(7,922.80)	-	-100%	-	0%	-	0%	-	0%	-	0%	-
Interest Expense	756100	Interest-2021A Refunding Revenue Bond	47,584.44	112,699.99	137%	112,700.01	0%	112,699.99	0%	112,699.99	0%	112,699.99	0%	-
Interest Expense	756200	Interest-2021B Taxable Refunding Revenue Bond	106,700.83	243,629.50	128%	257,943.90	6%	204,694.81	-21%	202,400.00	-1%	202,400.00	0%	-
Bond Amortization	756300	Issuance Costs - 2021A & 2021B Refunding Revenue Bonds	268,337.50	4,500.00	-98%	4,500.00	11%	2,250.00	-55%	-	-100%	-	0%	-
Bond Amortization	756400	Amortization - Deferred Outflow - Bond Refunding	34,465.08	68,930.16	100%	68,930.28	0%	68,930.24	0%	67,512.24	-2%	67,512.24	0%	-
Repairs & Maintenance	760100	Repairs/Maintenance	306,683.21	281,060.01	-8%	503,250.34	79%	614,578.93	22%	536,673.35	-13%	661,920.61	23%	125,247.25
Repairs & Maintenance	760200	Landscaping	-	-	0%	54,392.50	0%	58,560.56	8%	69,820.84	19%	70,165.84	0%	345.00
Repairs & Maintenance	760300	Maintenance Contracts	-	-	0%	1,117,310.17	0%	1,091,249.54	-2%	1,071,551.47	-2%	1,416,490.86	32%	344,939.40
Repairs & Maintenance	760400	Fleet Maintenance	-	-	0%	1,992.73	0%	4,428.49	122%	4,886.31	10%	2,396.57	-51%	(2,489.74)
Utilities	770100	Utilities Electric	1,057,092.07	1,214,908.48	15%	1,184,501.54	-3%	1,164,410.62	-2%	1,354,226.37	16%	1,619,025.15	20%	264,798.78
Utilities	770200	Utilities Water	30,366.04	29,719.84	-2%	33,902.61	14%	32,493.46	-4%	35,779.62	10%	39,241.19	10%	3,461.57
Utilities	770300	Utilities TV	-	10,304.76	0%	6,734.61	-35%	9,490.69	41%	9,419.70	-1%	9,746.91	3%	327.20
Utilities	770400	Utilities Gas	546,209.87	560,613.91	3%	418,553.19	-25%	414,500.07	-1%	399,881.90	-4%	394,324.00	-1%	(5,557.90)
Utilities	770500	Utilities Phone/Internet	210,668.15	180,286.87	-14%	175,327.69	-3%	339,319.64	94%	407,746.00	20%	428,229.32	5%	20,483.32
Utilities	770600	Utilities - Other	60,179.18	62,460.95	4%	147.51	-100%	49.87	-66%	(7.15)	-114%	62.05	-967%	69.20
Utilities	770700	Utilities - Trash	95,010.60	121,725.35	28%	193,911.83	59%	182,874.03	-6%	194,440.26	6%	298,620.60	54%	104,180.35
Other Expenses	789100	Other Expense	984,855.01	(1,121,924.30)	-214%	466,347.01	-142%	127,971.90	-73%	85,808.16	-33%	136,213.21	59%	50,405.06
Cerner Fees	789120	Cerner Expense	1,722,268.65	523,943.12	-70%	0.09	-100%	4,800.67	5333978%	0.00	-100%	0.00	0%	-
Marketing	789130	Advertisement - Allowable	-	-	0%	-	0%	9,127.75	0%	9,136.12	0%	23,200.04	154%	14,063.92
Marketing	789140	Advertisement - Non-Allowable	-	-	0%	8,374.12	0%	212,496.80	2438%	333,739.39	57%	397,187.34	19%	63,447.95
Other Expenses	789150	Cash over/short	-	45.50	0%	(67.14)	-248%	44.89	-167%	-	-100%	-	0%	-
Other Expenses	789200	Other Unassigned Costs	-	272.94	-	-	-100%	-	0%	-	0%	-	0%	-

Supplemental Income	810150	IGT Funding	-	(9,220,839.32)	0%	-	-100%	-	0%	-	0%	-	0%	-
Misc Non-Operating Income	811100	Donation	(90,778.36)	(108,399.12)	19%	(17,054.87)	-84%	(27,828.61)	63%	(34,598.67)	24%	(34,598.67)	0%	-
Misc Non-Operating Income	815100	Grant Revenue	(6,000.00)	(224,000.00)	3633%	-	-100%	-	0%	-	0%	-	0%	-
Misc Non-Operating Income	815110	Grant Revenue - MAT Improvements	-	(335,691.00)	0%	-	-100%	-	0%	-	0%	-	0%	-
Misc Non-Operating Income	815300	COVID19 Grants	(4,612.30)	(390,828.54)	8374%	-	-100%	-	0%	-	0%	-	0%	-
Misc Non-Operating Income	840100	Rental Income	(68,077.06)	(82,339.44)	21%	(0.44)	-100%	0.56	-227%	(74,017.32)	-13217479%	(50,017.32)	-32%	24,000.00
Misc Non-Operating Income	850000	Interpreter Services Revenue	(20,764.51)	(47,237.39)	127%	(2,176.95)	-95%	-	-100%	-	0%	-	0%	-
Misc Non-Operating Income	860100	Interest Income	(195,576.11)	(644,848.36)	230%	(350,203.19)	-46%	(464,951.22)	33%	(973,976.87)	109%	(973,976.87)	0%	-
Misc Non-Operating Income	860200	Interest Revenue GASB 87	-	(656.00)	0%	(2,951.33)	350%	(2,172.38)	-26%	(322.20)	-85%	(480.34)	49%	(158.15)
Misc Non-Operating Income	860250	Lease Revenue GASB 87	-	(6,209.00)	0%	(24,835.44)	300%	(24,835.44)	0%	(24,812.78)	0%	-	-100%	24,812.78
Misc Non-Operating Income	860260	Gain on Extinguishment of Debt - Principle	-	-	0%	(199,189.00)	0%	(71,614.26)	-64%	-	-100%	-	0%	-
Misc Non-Operating Income	860265	Gain on Extinguishment of Debt - Interest	-	-	0%	(18,917.00)	0%	(11,013.26)	-42%	-	-100%	-	0%	-
Misc Non-Operating Income	861100	Investment Income	79,619.00	6,931.73	-91%	(178,752.22)	-2679%	4,890.62	-103%	(98,239.90)	-2109%	(98,239.90)	0%	-
Misc Non-Operating Income	870100	Gain on Sale of Assets	(1,735.66)	-	-100%	-	0%	(4,597.70)	0%	82.79	-102%	82.79	0%	-
Misc Non-Operating Income	870200	Gain - Investments - Other Income	-	-	0%	(87,506.00)	0%	-	-100%	-	0%	-	0%	-
Misc Non-Operating Income	880100	Misc Non-Operating Revenue	(1,826.40)	-	-100%	(35.00)	0%	(4,296,875.88)	12276688%	(5,740,326.89)	34%	(1,209,105.82)	-79%	4,531,221.07
340B Program	880110	340B Drug Program Non-Operating Revenue - Dwaynes	(722,069.74)	(678,216.78)	-6%	(1,618,691.10)	139%	(1,687,479.48)	4%	(1,941,524.85)	15%	(1,468,832.00)	-24%	472,692.85
340B Program	880120	340B Drug Program Other Non-Operating Revenue	70,773.09	-	-100%	-	0%	-	0%	-	0%	-	0%	-
340B Program	880130	340B Drug Program Non-Operating Revenue - Accredo	-	(36,280.58)	0%	(90,616.14)	150%	(134,527.74)	48%	(172,950.52)	29%	(176,972.00)	2%	(4,021.48)
Other Expenses	880998	Prior Year(s) Recon - NIHD Adj Entries - R.E. Increase	-	-	0%	-	0%	(62.85)	0%	(263,135.76)	418573%	(65,603.71)	-75%	197,532.05
Other Expenses	880999	Prior Year(s) Recon - NIHD Adj Entries - R.E. Decrease	-	-	0%	-	0%	0.95	0%	-	-100%	-	0%	-
Misc Non-Operating Income	900500	Contributions: Donations - Corporate	(5,036.14)	(66.51)	-99%	(542.08)	715%	(391.54)	-28%	-	-100%	-	0%	-
Misc Non-Operating Income	900600	Contributions: Donations - Individual	(6,686.62)	(20,523.80)	207%	(13,742.63)	-33%	(21,071.54)	53%	(1,256.85)	-94%	(1,256.85)	0%	-
Misc Non-Operating Income	900602	Halloween Fundraiser	-	-	0%	-	0%	-	0%	(206.48)	0%	(206.48)	0%	-
Misc Non-Operating Income	900603	Donations: Care Shuttle	-	-	0%	-	0%	-	0%	(2,741.50)	0%	(2,741.50)	0%	-
Misc Non-Operating Income	900700	Award Dinner Event Expense	-	-	0%	-	0%	342.50	0%	-	-100%	-	0%	-
Other Expenses	901500	Bank Charges Expense	1,359.75	-	-100%	-	0%	-	0%	-	0%	-	0%	-
Repairs & Maintenance	901600	Careshuttle Expense	2,681.00	35,300.00	1217%	-	-100%	-	0%	-	0%	-	0%	-
Other Expenses	901800	NIHF To NIHD Donation	46,967.00	61,275.00	30%	4,100.00	-93%	1,401.25	-66%	7,191.15	413%	7,191.15	0%	-
Subscriptions	901900	Donor Database Expense - Foundation related	912.86	912.86	0%	-	-100%	-	0%	-	0%	-	0%	-
Benefits	902000	Employee Recognition	3,549.90	-	-100%	232.60	0%	37,264.41	15921%	671.36	-98%	45,604.14	6693%	44,932.78
Repairs & Maintenance	902200	Healing Garden Expense	3,915.00	2,000.00	-49%	2,560.00	28%	400.00	-84%	-	-100%	-	0%	-
Legal Fees	902300	Legal and Accounting Expense	-	1,295.00	0%	-	-100%	53,719.87	0%	15,045.46	-72%	5,054.58	-66%	(9,990.88)
Dues & Licenses	902400	Licenses and Fees Expense	45.00	420.00	833%	25.00	-94%	7,493.93	29876%	2,226.31	-70%	2,717.71	22%	491.40
Other Expenses	902700	Memorials Expense	169.01	-	-100%	-	0%	-	0%	-	0%	-	0%	-
Travel & Education	902900	Professional Development Expense	102.56	30.98	-70%	398.00	1185%	1,014.49	155%	11,040.89	988%	11,040.89	0%	-
Supplies	903000	Supplies Expense	104.09	-	-100%	134.93	0%	812.18	502%	62.40	-92%	62.40	0%	-
Marketing	903100	Website Fees Expense	87.16	-	-100%	-	0%	120.00	0%	-	-100%	-	0%	-
Misc Non-Operating Income	903200	NIHF - Interest Income	16,148.21	(6,902.20)	-143%	(7,859.45)	14%	(25.33)	-100%	(29.04)	15%	(29.04)	0%	-
Misc Non-Operating Income	903400	NIHF - Investment Income - Foundation	-	(7,245.80)	0%	(4,424.38)	-39%	(20,999.24)	375%	(27,577.44)	31%	(27,577.44)	0%	-
Misc Non-Operating Income	904000	Refunds Income	-	-	0%	-	0%	-	0%	-	0%	-	0%	-
Supplies	950100	Sales Tax Expense	-	-	0%	-	0%	-	0%	25,482.02	0%	21,937.88	-14%	(3,544.14)
Interest Expense	960100	Interest Expense	5,441.69	21,439.18	294%	594,187.30	2672%	19,668.85	-97%	12,956.93	-34%	12,956.93	0%	-
Interest Expense	960101	ROU Interest Expense	-	19,591.00	0%	75,761.28	287%	77,545.49	2%	22,824.45	-71%	30,983.59	36%	8,159.14
Interest Expense	960102	Subscription Asset Interest Expense	-	244,114.00	0%	444,367.99	82%	201,229.34	-55%	186,494.05	-7%	186,896.86	0%	402.82
Other Expenses	960200	Late Fees	-	13,903.36	0%	28,152.15	102%	8,345.75	-70%	3,175.27	-62%	5,225.09	65%	2,049.81
Other Expenses	960300	Bank Credit Card Fees	-	36,913.17	0%	82,179.10	123%	95,620.96	16%	104,281.41	9%	117,411.17	13%	13,129.77
Misc Non-Operating Income	990100	Misc Non-Operating Expense	-	-	0%	-	0%	337,739.69	0%	-	-100%	-	0%	-
340B Program	990110	340B Dispensing Fees - Dwaynes	324,529.65	305,196.98	-6%	728,411.12	139%	759,365.89	4%	873,686.31	15%	225,528.00	-74%	(648,158.31)
340B Program	990120	340B Cost of Drugs Sold - Dwaynes	(116,760.34)	69,489.51	-160%	204,708.07	195%	308,827.06	51%	360,528.62	17%	311,664.00	-14%	(48,864.62)
340B Program	990130	340B Processing Fees - Dwaynes	-	-	0%	-	0%	-	0%	-	0%	-	0%	-
340B Program	990170	340B Misc Non-Operating Expense	-	-	0%	32,100.00	0%	71,500.00	123%	57,218.33	-20%	52,722.22	-8%	(4,496.11)
340B Program	990180	340B Dispensing Fees - Accredo	-	4,375.00	0%	4,915.00	12%	4,560.00	-7%	7,020.26	54%	7,500.00	7%	479.74
Gross Revenue	999999	Cerner Unaliased	2,892.38	0.00	-100%	(0.00)	-112%	(2,078,224.79)	#####	(10,810.13)	-99%	(21,937.07)	103%	(11,126.94)

Capital Budget FY 26/27

Sum of Est. Cost of Capital > \$3,000					
Category	Primary Benefit	Dept ID	Name	Total	
<b>1-Patient Safety</b>	<b>1-Patient Safety</b>	6400ALTERNATE BIRTHING ROOMS	Philips AvalonCL Fetal Monitor	7091.056425	
			Work Station for Fetal Monitor	9703.341375	
		6400ALTERNATE BIRTHING ROOMS Total		16794.3978	
		7010ER	GE Venue Go Refurbished GE Ultrasound machine	66821.27875	
		7010ER Total		66821.27875	
		8380STERILE PROCESSING	Ultrasonic instrument cleaner	37558.85505	
		8380STERILE PROCESSING Total		37558.85505	
		8410GROUNDS	Concrete Repair and Replacement	35000	
			Pavement Maintenance, Service, and Repair	125000	
		8410GROUNDS Total		160000	
		8460PLANT MAINTENANCE	Alps stucco and eaves repair new infusion area	25000	
		8460PLANT MAINTENANCE Total		25000	
			<b>1-Patient Safety Total</b>		<b>306174.5316</b>
<b>1-Patient Safety Total</b>				<b>306174.5316</b>	
<b>2-Regulatory Compliance</b>	<b>2-Regulatory Compliance</b>	8420SECURITY	Weapons detection equipment	114525	
		8420SECURITY Total		114525	
		8460PLANT MAINTENANCE	Replace (3) Aerco Boilers	400000	
		8460PLANT MAINTENANCE Total		400000	
			<b>2-Regulatory Compliance Total</b>		<b>514525</b>
<b>2-Regulatory Compliance Total</b>				<b>514525</b>	
<b>3-Strategic Purchase &amp; New Services</b>	<b>3-Strategic Purchase &amp; New Servi</b>	6170MED-SURG	Centrella Smart Bed	20622.0662	
		6170MED-SURG Total		20622.0662	
		7420SURGERY	Synergy Vision Connect and Arthroscope Accessories	189778.6077	
		7420SURGERY Total		189778.6077	
			<b>3-Strategic Purchase &amp; New Services Total</b>		<b>210400.6739</b>
		<b>4-End of Life Assets</b>	8480INFORMATION TECHNOLOGY	M365 Migration	161000
			8480INFORMATION TECHNOLOGY Total		161000
			<b>4-End of Life Assets Total</b>		<b>161000</b>
<b>3-Strategic Purchase &amp; New Services Total</b>				<b>371400.6739</b>	
<b>4-End of Life Assets</b>	<b>1-Patient Safety</b>	8410GROUNDS	Parking lot/handicap spot upgrades	30000	
		8410GROUNDS Total		30000	
		<b>1-Patient Safety Total</b>		<b>30000</b>	
	<b>4-End of Life Assets</b>	7502MICROBIOLOGY	Myla to Maestria middleware upgrade	41296.1875	
		7502MICROBIOLOGY Total		41296.1875	
		7660MRI	SIGNA Artist EVO MR	2113750	
		7660MRI Total		2113750	
		7720RESPIRATORY CARE	Rapid Point 500e	17512.5	
		7720RESPIRATORY CARE Total		17512.5	

Capital Budget FY 26/27

Sum of Est. Cost of Capital > \$3,000				
Category	Primary Benefit	Dept ID	Name	Total
4-End of Life Assets	4-End of Life Assets	8440ENVIRONMENTAL SERV	T291 - Walk Behind Scrubber	9660
		8440ENVIRONMENTAL SERV Total		9660
		8460PLANT MAINTENANCE	PMA Remodel	300000
		8460PLANT MAINTENANCE Total		300000
		8480INFORMATION TECHNOLOGY	Datacenter Cooling	28681.7475
			Server upgrade/update	49986.3
		8480INFORMATION TECHNOLOGY Total		78668.0475
	<b>4-End of Life Assets Total</b>			<b>2560886.735</b>
<b>4-End of Life Assets Total</b>				<b>2590886.735</b>
<b>Grand Total</b>				<b>3782986.941</b>

Contingency \$ 217,013.06  
 Total Capital budget FYE 2027 \$ 4,000,000.00



DATE: May 2026  
TO: Board of Directors, Northern Inyo Healthcare District  
FROM: Andrea Mossman, Chief Financial Officer  
RE: Financial Summary and Operation Insights March 2026

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## Financial Summary

1. **Net Income (Loss):** March's net income was \$487k, which was \$1.3M favorable to budget. This was due to higher than anticipated volumes in several areas including admissions, surgeries, and ER visits.
2. **Operating Income (Loss):** March's operating loss was \$(41k), favorable to budget by \$1.1M, due to a favorable payor mix and higher volumes in several areas, including admissions, ER visits, and orthopedic & general surgeries.

**Action Plan:** Revenue has improved due to growth in orthopedic & general surgical cases along with a better payor mix. We will continue to focus on service line strategies and operational efficiency projects.

## Stats Summary

1. **Admits (excluding Nursery):** Admits were over budget by 32 due to additional inpatient surgeries, higher deliveries, and higher ER volumes leading to more admissions.
2. **Inpatient Days (excluding Nursery):** Inpatient days were over budget by 88 days (+54%) due to higher admissions.
3. **Average Daily Census:** Average daily census was over budget by 2.8 (+21%).
4. **Average Length of Stay (ALOS):** Length of stay was flat with budget.
5. **Deliveries:** Deliveries were over budget by 4 (+29%).
6. **Surgical Procedures:** Total surgeries were over budget by 34 (+29%) due to Orthopedics and General surgery growth. Orthopedic surgeries were over budget by 22 (+244%), and general surgeries were over budget by 18 (+25%).
7. **Emergency Department (ED) Visits:** ED visits were 68 over budget (+8%).
8. **Diagnostic Imaging (DI) Exams:** Exams were 311 over budget (+15%).
9. **Rehab Visits:** Visits were 57 over budget (+7%) due to increased orthopedic volume.
10. **Outpatient Infusion / Injections / Wound Care Visits:** These visits were 119 under budget (-15%).
11. **Observation Hours:** Observation hours were over budget by 172 (+15%) due to higher ED volumes.
12. **Rural Health Clinic (RHC) Visits:** RHC visits were 100 under budget (-3%) due to declines in primary care and behavioral health.
13. **Other Clinics:** Clinic visits were 302 visits over budget (+18%), with increases in all clinics other than virtual care.

**Action Plan:** Volumes were strong in most areas, driving higher gross revenue. We are working on projects to improve scheduling efficiency in both clinics and the operating room. We are also marketing the new orthopedics group, including outreach in Ridgecrest.

## Revenue Summary

1. **Gross Revenue:** Gross revenue was \$4.1M over budget due to an unbudgeted price increase and higher volumes across most areas of the hospital and clinics.

**Action Plan:** We will continue to improve scheduling efficiency and increase surgical volume.

## Deductions Summary

1. **Deductions:** Deductions were higher than budget by \$2.7M due to higher-than-budgeted revenue. Net revenue as a percentage of gross charges was 5% higher than budget due to a favorable payor mix (shifting from governmental to managed care payors), fewer write-offs, and increased acute care activity (inpatient admits, general and orthopedic surgeries).

**Action Plan:** Net revenue as a percentage of gross revenue is now closer to both budget and prior year levels. As orthopedic volume improves, we anticipate this metric returning to baseline. We will continue to improve revenue cycle processes to reduce denials and coding issues.

## Salaries

1. **Total Salaries:** Salaries were over budget by 12% due to unbudgeted raises and aggressive budget reductions.
2. **Average Hourly Rate:** The average hourly rate was 6% higher than budget due to unbudgeted raises.

**Action Plan:** We have signed a HealthTrust benchmarking contract to ensure appropriate staffing levels and skill mix across all areas of the hospital.

## Benefits

1. **Total Benefits:** Benefits were over budget by \$599K (29%) due to higher-than-budgeted medical, dental, and vision claims.
2. **Benefits % of Wages:** Benefits were 55% for March, which was 11% under budget.

**Action Plan:** We will continue working with our benefits broker to identify cost-saving opportunities while maintaining high-quality employee benefits.

## Total Salaries, Wages, and Benefits (SWB)

1. **SWB / Adjusted Patient Day:** This metric was 39% lower than budget due to high volume in March.
2. **SWB % of Total Expenses:** This was 51% without contract labor and 53% with contract labor. Our goal is 50% or less, which is the industry standard.

## Contract Labor

1. **Contract Labor Expense:** Contract labor was under budget by \$81K due to lower FTE usage.
2. **Contract Labor Rates:** Rates were 13% under budget.

3. **Contract Labor Full-Time Equivalents (FTEs):** Usage was 10% lower than budgeted.

**Action Plan:** We are improving employee retention and reducing reliance on contract labor.

## Other Expenses

1. **Physician Expense / Adjusted Patient Day:** Physician expenses were 43% under budget due to volumes being higher in March.
2. **Other Professional Fees:** These were \$422k over budget due to higher billing and collection fees. However, AR days and write-offs have decreased, improving cash flow. Net revenue as a percentage of gross charges has increased steadily over the past few months.
3. **Supplies:** Supplies were over budget by \$37K due to higher cost of drugs.
4. **Total Expenses:** Expenses were over budget by \$1.9M (19%) due to higher salaries, wages, benefits, and professional fees. This was due to unbudgeted raises and volumes increasing usage of variable expenses.

**Action Plan:** Leaders are effectively managing their budgets. We will continue reviewing expenses to identify additional savings opportunities.

## Cash Summary

1. **Days Cash on Hand:** Days cash on hand was 99, driven by receipt of \$4M in one-time employee retention credit (refund of employer payroll taxes) from the IRS. Our bond requirement is 75 days when profitable and 100 days when not profitable.
2. **Estimated Days until Depletion (excluding supplements/IGT):** Cash is being depleted at a rate of 43K per day. At this rate, cash would be fully depleted in 590 days.
3. **Estimated Days until Depletion (all cash sources):** Cash has grown by \$11k per day which is \$3M annually.
4. **Unrestricted Cash:** The unrestricted cash balance is now \$32.3M, which is \$13.2M higher than last March.

**Action Plan:** The cash flow action team continues to reduce billing delays and improve collections. AR days have improved by 7 days since last March, accelerating cash inflow. Jorie AI billing has reduced write-offs by \$715k compared to budget and \$417k compared to last year. AR >90 days has reduced by \$903k compared to last March.

### Northern Inyo Healthcare District March 2026 – Financial Summary

	Current Month				Prior MTD			Year to Date				Prior YTD		
	Actual	Budget	Variance	Variance %	Actual	Change	Change %	Actual	Budget	Variance	Variance %	Actual	Change	Change %
** Variances are B / (W)														
<b>Net Income (Loss)</b>	486,988	(808,032)	1,295,020	(160%)	764,746	(277,758)	36%	5,444,624	5,481,067	(36,443)	1%	8,687,524	(3,242,900)	(37%)
<b>Operating Income (Loss)</b>	(40,522)	(1,135,945)	1,095,423	(96%)	691,628	(732,150)	106%	(9,432,407)	(7,053,031)	(2,379,375)	(34%)	(2,721,493)	(6,710,913)	247%
<b>EBIDA (Loss)</b>	980,998	(390,879)	1,371,877	(351%)	1,173,910	(192,912)	16%	9,588,284	9,235,451	352,832	(4%)	12,465,879	(2,877,595)	(23%)
IP Gross Revenue	5,985,858	3,643,136	2,342,722	64%	6,901,902	(916,044)	(13%)	36,776,381	32,846,527	3,929,854	12%	34,399,100	2,377,281	7%
OP Gross Revenue	15,833,078	14,386,230	1,446,848	10%	13,051,580	2,781,498	21%	131,357,094	129,616,651	1,740,443	1%	126,113,996	5,243,098	4%
Clinic Gross Revenue	2,052,895	1,735,007	317,889	18%	1,718,306	334,590	19%	17,816,142	15,839,314	1,976,828	12%	15,720,638	2,095,504	13%
<b>Total Gross Revenue</b>	<b>23,871,832</b>	<b>19,764,372</b>	<b>4,107,459</b>	<b>21%</b>	<b>21,671,787</b>	<b>2,200,044</b>	<b>10%</b>	<b>185,949,617</b>	<b>178,302,492</b>	<b>7,647,125</b>	<b>4%</b>	<b>176,233,734</b>	<b>9,715,883</b>	<b>6%</b>
<b>Net Patient Revenue</b>	<b>11,731,850</b>	<b>8,790,521</b>	<b>2,941,330</b>	<b>33%</b>	<b>10,986,684</b>	<b>745,166</b>	<b>7%</b>	<b>84,600,513</b>	<b>81,307,803</b>	<b>3,292,710</b>	<b>4%</b>	<b>82,987,028</b>	<b>1,613,485</b>	<b>2%</b>
<i>Cash Net Revenue % of Gross</i>	49%	44%	5%	10%	51%	(2%)	(3%)	45%	46%	(0%)	(0%)	47%	(2%)	(3%)
<b>Admits (excl. Nursery)</b>	92	60	32	53%	60	32	53%	650	646	4	1%	646	4	1%
<b>IP Days</b>	285	186	100	54%	186	100	54%	2,136	2,221	(85)	(4%)	2,221	(85)	(4%)
<b>IP Days (excl. Nursery)</b>	251	163	88	54%	163	88	54%	1,827	1,910	(84)	(4%)	1,910	(84)	(4%)
<b>Average Daily Census</b>	8.1	5.2	2.8	54%	5.2	2.8	54%	6.7	7.0	(0.3)	(4%)	7.0	(0.3)	(4%)
<b>ALOS</b>	2.7	2.7	0.0	1%	2.7	0.0	1%	2.8	3.0	(0.1)	(5%)	3.0	(0.1)	(5%)
<b>Deliveries</b>	18	14	4	29%	14	4	29%	153	160	(7)	(4%)	160	(7)	(4%)
<b>OP Visits</b>	4,331	4,238	93	2%	4,238	93	2%	36,232	35,188	1,044	3%	35,188	1,044	3%
Rural Health Clinic Visits	2,265	2,283	(18)	(1%)	2,283	(18)	(1%)	20,985	20,535	450	2%	20,535	450	2%
Rural Health Women Visits	553	523	30	6%	523	30	6%	4,873	4,629	244	5%	4,629	244	5%
Rural Health Behavioral Visits	113	225	(112)	(50%)	225	(112)	(50%)	1,042	1,800	(758)	(42%)	1,800	(758)	(42%)
<b>Total RHC Visits</b>	<b>2,931</b>	<b>3,031</b>	<b>(100)</b>	<b>(3%)</b>	<b>3,031</b>	<b>(100)</b>	<b>(3%)</b>	<b>26,900</b>	<b>26,964</b>	<b>(64)</b>	<b>(0%)</b>	<b>26,964</b>	<b>(64)</b>	<b>(0%)</b>
Bronco Clinic Visits	49	43	6	14%	43	6	14%	327	352	(25)	(7%)	352	(25)	(7%)
Internal Medicine Clinic Visits	-	-	-	-%	-	-	-%	-	-	-	-%	-	-	-%
Orthopedic Clinic Visits	354	348	6	2%	348	6	2%	2,978	3,158	(180)	(6%)	3,158	(180)	(6%)
Pediatric Clinic Visits	655	598	57	10%	598	57	10%	5,279	5,415	(136)	(3%)	5,415	(136)	(3%)
Specialty Clinic Visits	740	534	206	39%	534	206	39%	5,994	4,826	1,168	24%	4,826	1,168	24%
Surgery Clinic Visits	207	127	80	63%	127	80	63%	1,300	1,396	(96)	(7%)	1,396	(96)	(7%)
Virtual Care Clinic Visits	-	53	(53)	(100%)	53	(53)	(100%)	309	520	(211)	(41%)	520	(211)	(41%)
<b>Total NIA Clinic Visits</b>	<b>2,005</b>	<b>1,703</b>	<b>302</b>	<b>18%</b>	<b>1,703</b>	<b>302</b>	<b>18%</b>	<b>16,187</b>	<b>15,667</b>	<b>520</b>	<b>3%</b>	<b>15,667</b>	<b>520</b>	<b>3%</b>
IP Surgeries	24	8	16	200%	8	16	200%	101	96	5	5%	96	5	5%
OP Surgeries	127	109	18	17%	109	18	17%	1,119	1,157	(38)	(3%)	1,157	(38)	(3%)
<b>Total Surgeries</b>	<b>151</b>	<b>117</b>	<b>34</b>	<b>29%</b>	<b>117</b>	<b>34</b>	<b>29%</b>	<b>1,220</b>	<b>1,253</b>	<b>(33)</b>	<b>(3%)</b>	<b>1,253</b>	<b>(33)</b>	<b>(3%)</b>
Cardiology	4	-	4	-%	-	4	100%	20	4	16	400%	4	16	400%
General	90	72	18	25%	72	18	25%	710	636	74	12%	636	74	12%
Gynecology & Obstetrics	14	9	5	56%	9	5	56%	97	102	(5)	(5%)	102	(5)	(5%)
Ophthalmology	-	17	(17)	(100%)	17	(17)	(100%)	68	205	(137)	(67%)	205	(137)	(67%)
Orthopedic	31	9	22	244%	9	22	244%	191	188	3	2%	188	3	2%
Pediatric	-	-	-	-%	-	-	-%	-	1	(1)	(100%)	1	(1)	(100%)
Plastics	-	-	-	-%	-	-	-%	2	1	1	100%	1	1	100%
Podiatry	-	2	(2)	(100%)	2	(2)	(100%)	3	6	(3)	(50%)	6	(3)	(50%)
Urology	12	7	5	71%	7	5	71%	129	107	22	21%	107	22	21%
<b>Diagnostic Image Exams</b>	2,368	2,057	311	15%	2,057	311	15%	19,917	18,791	1,126	6%	18,791	1,126	6%
<b>Emergency Visits</b>	893	825	68	8%	825	68	8%	7,665	7,637	28	0%	7,637	28	0%
<b>ED Admits</b>	50	38	12	32%	38	12	32%	396	390	6	2%	390	6	2%
<b>ED Admits % of ED Visits</b>	6%	5%	1%	22%	5%	1%	22%	5%	5%	0%	1%	5%	0%	1%
<b>Rehab Visits</b>	917	860	57	7%	860	57	7%	7,154	7,419	(265)	(4%)	7,419	(265)	(4%)
<b>OP Infusion/Wound Care Visits</b>	671	790	(119)	(15%)	790	(119)	(15%)	5,642	4,999	643	13%	4,999	643	13%
<b>Observation Hours</b>	1,358	1,186	172	15%	1,186	172	15%	10,946	13,659	(2,713)	(20%)	13,659	(2,713)	(20%)

### Northern Inyo Healthcare District March 2026 – Financial Summary

	Current Month				Prior MTD			Year to Date				Prior YTD		
	Actual	Budget	Variance	Variance %	Actual	Change	Change %	Actual	Budget	Variance	Variance %	Actual	Change	Change %
<b>** Variances are B / (W)</b>														
<b><u>PAYOR MIX (Patient Days)</u></b>														
Blue Cross	24.3%	21.6%	2.7%	12.6%	21.6%	2.7%	12.6%	24.0%	23.8%	0.2%	1.0%	23.8%	0.2%	1.0%
Commercial	5.4%	2.9%	2.6%	89.6%	2.9%	2.6%	89.6%	6.1%	7.0%	(0.9%)	(12.7%)	7.0%	(0.9%)	(12.7%)
Medicaid	20.1%	38.1%	(18.0%)	(47.2%)	38.1%	(18.0%)	(47.2%)	22.5%	28.7%	(6.1%)	(21.4%)	28.7%	(6.1%)	(21.4%)
Medicare	49.3%	35.8%	13.5%	37.8%	35.8%	13.5%	37.8%	45.4%	38.2%	7.2%	18.9%	38.2%	7.2%	18.9%
Self-pay	0.9%	1.7%	(0.8%)	(47.3%)	1.7%	(0.8%)	(47.3%)	1.9%	1.9%	0.1%	3.4%	1.9%	0.1%	3.4%
Worker's Comp	-%	-%	-%	-%	-%	-%	-%	-%	0.4%	(0.4%)	(100.0%)	0.4%	(0.4%)	(100.0%)
Other	-%	-%	-%	-%	-%	-%	-%	-%	0.0%	(0.0%)	(100.0%)	0.0%	(0.0%)	(100.0%)
<b><u>PAYOR MIX (Gross Revenue)</u></b>														
Blue Cross	28.3%	27.2%	1.2%	4.3%	27.2%	1.2%	4.3%	28.3%	26.7%	1.7%	6.3%	26.7%	1.7%	6.3%
Commercial	7.9%	6.8%	1.1%	16.2%	6.8%	1.1%	16.2%	6.3%	7.1%	(0.7%)	(10.1%)	7.1%	(0.7%)	(10.1%)
Medicaid	18.6%	19.6%	(1.1%)	(5.5%)	19.6%	(1.1%)	(5.5%)	17.9%	19.7%	(1.8%)	(9.1%)	19.7%	(1.8%)	(9.1%)
Medicare	42.8%	43.0%	(0.2%)	(0.4%)	43.0%	(0.2%)	(0.4%)	44.6%	43.0%	1.6%	3.8%	43.0%	1.6%	3.8%
Self-pay	1.8%	2.6%	(0.8%)	(30.9%)	2.6%	(0.8%)	(30.9%)	1.9%	2.4%	(0.5%)	(20.8%)	2.4%	(0.5%)	(20.8%)
Worker's Comp	0.5%	0.7%	(0.1%)	(18.3%)	0.7%	(0.1%)	(18.3%)	0.8%	1.1%	(0.3%)	(30.7%)	1.1%	(0.3%)	(30.7%)
Other	0.1%	0.2%	(0.1%)	(40.7%)	0.2%	(0.1%)	(40.7%)	0.2%	0.2%	0.0%	11.6%	0.2%	0.0%	11.6%
<b><u>DEDUCTIONS</u></b>														
Contract Adjust	(11,883,671)	(9,943,164)	(1,940,507)	20%	(10,138,614)	(1,745,058)	17%	(94,989,184)	(87,884,739)	(7,104,445)	8%	(84,809,500)	(10,179,685)	12%
Bad Debt	(1,107,080)	(119,730)	(987,350)	825%	(370,446)	(736,634)	199%	(3,776,098)	(1,058,261)	(2,717,837)	257%	(359,156)	(3,416,943)	951%
Write-off	(458,960)	(731,396)	272,435	(37%)	(176,044)	(282,916)	161%	(3,893,551)	(6,464,593)	2,571,042	(40%)	(7,929,868)	4,036,317	(51%)
<b><u>CENSUS</u></b>														
Patient Days	251	163	88	54%	163	88	54%	1,827	1,910	(84)	(4%)	1,910	(84)	(4%)
Adjusted ADC	32	29	3	12%	29	3	12%	34	36	(1)	(4%)	36	(1)	(4%)
Adjusted Days	1,001	511	490	96%	511	490	96%	9,236	9,787	(551)	(6%)	9,787	(551)	(6%)
Employed FTE	388.3	368.7	19.7	5%	368.7	19.7	5%	378.9	367.7	11.2	3%	367.7	11.2	3%
Contract Labor FTE	19.8	22.2	(2.3)	(10%)	22.2	(2.3)	(10%)	19.5	25.0	(5.5)	(22%)	25.0	(5.5)	(22%)
Total Paid FTE	408.2	390.8	17.3	4%	390.8	17.3	4%	398.4	392.7	5.7	1%	392.7	5.7	1%
EPOB (Employee per Occupied Bed)	1.6	2.4	(0.8)	(32%)	2.4	(0.8)	(32%)	1.9	1.8	0.1	6%	1.8	0.1	6%
EPOC (Employee per Occupied Case)	0.4	0.4	(0.0)	(7%)	0.4	(0.0)	(7%)	0.0	0.0	0.0	6%	0.0	0.0	6%
Adjusted EPOB	6.5	7.5	(1.1)	(14%)	7.5	(1.1)	(14%)	9.7	9.3	0.4	5%	9.3	0.4	5%
Adjusted EPOC	1.6	1.4	0.3	19%	1.4	0.3	19%	0.2	0.2	0.0	4%	0.2	0.0	4%
<b><u>SALARIES</u></b>														
Per Adjust Bed Day	3,835	6,723	(2,888)	(43%)	6,872	(3,037)	(44%)	3,591	3,078	513	17%	2,968	623	21%
Total Salaries	3,839,305	3,435,715	403,590	12%	3,511,824	327,481	9%	33,161,281	30,119,757	3,041,524	10%	29,045,119	4,116,162	14%
Average Hourly Rate	55.81	52.61	3.20	6%	53.78	2.04	4%	55.90	52.32	3.58	7%	50.46	5.45	11%
Employed Paid FTEs	388.3	368.7	19.7	349.0	368.7	19.7	5%	378.9	367.7	11.2	3%	367.7	11.2	3%
<b><u>BENEFITS</u></b>														
Per Adjust Bed Day	2,109	2,959	(850)	(29%)	3,263	(1,154)	(35%)	1,434	1,387	47	3%	1,395	39	3%
Total Benefits	2,111,276	1,512,150	599,126	40%	1,667,467	443,809	27%	13,246,120	13,572,019	(325,899)	(2%)	13,655,247	(409,128)	(3%)
Benefits % of Wages	55%	44%	11%	25%	47%	8%	16%	40%	45%	(5%)	(11%)	47%	(7%)	(15%)
Pension Expense	357,551	369,267	(11,716)	(3%)	377,507	(19,956)	(5%)	3,215,967	3,483,671	(267,704)	(8%)	3,559,233	(343,265)	(10%)
MDV Expense	1,304,889	782,153	522,736	67%	850,652	454,238	53%	7,051,151	6,913,224	137,926	2%	7,091,328	(40,177)	(1%)
Taxes, PTO accrued, Other	448,836	360,730	88,106	24%	439,309	9,527	2%	2,979,002	3,175,124	(196,122)	(6%)	3,004,687	(25,685)	(1%)
<b>Salaries, Wages &amp; Benefits</b>	<b>5,950,581</b>	<b>4,947,865</b>	<b>1,002,716</b>	<b>20%</b>	<b>5,179,292</b>	<b>771,290</b>	<b>15%</b>	<b>46,407,401</b>	<b>43,691,777</b>	<b>2,715,625</b>	<b>6%</b>	<b>42,700,367</b>	<b>3,707,035</b>	<b>9%</b>
<b>SWB/APD</b>	<b>5,944</b>	<b>9,683</b>	<b>(3,738)</b>	<b>(39%)</b>	<b>10,135</b>	<b>(4,191)</b>	<b>(41%)</b>	<b>5,025</b>	<b>4,464</b>	<b>560</b>	<b>13%</b>	<b>4,363</b>	<b>662</b>	<b>15%</b>
<b>SWB % of Total Expenses</b>	<b>51%</b>	<b>50%</b>	<b>1%</b>	<b>1%</b>	<b>50%</b>	<b>0%</b>	<b>0%</b>	<b>49%</b>	<b>49%</b>	<b>(0%)</b>	<b>(0%)</b>	<b>50%</b>	<b>(0%)</b>	<b>(1%)</b>

**Northern Inyo Healthcare District**  
**March 2026 – Financial Summary**

\*\* Variances are B / (W)

**PROFESSIONAL FEES**

	Current Month				Prior MTD			Year to Date				Prior YTD		
	Actual	Budget	Variance	Variance %	Actual	Change	Change %	Actual	Budget	Variance	Variance %	Actual	Change	Change %
Per Adjust Bed Day	3,298	5,398	(2,100)	(39%)	5,461	(2,163)	(40%)	2,856	2,544	312	12%	2,351	505	21%
Total Physician Fee	1,937,506	1,735,309	202,197	12%	1,809,889	127,617	7%	15,914,397	15,389,383	525,014	3%	14,193,764	1,720,634	12%
Total Contract Labor	280,557	361,796	(81,239)	(22%)	283,021	(2,464)	(1%)	3,028,567	3,572,497	(543,931)	(15%)	3,986,852	(958,285)	(24%)
Total Other Pro-Fees	1,083,401	661,164	422,237	64%	697,944	385,457	55%	7,433,802	5,930,747	1,503,055	25%	4,824,309	2,609,493	54%
Total Professional Fees	3,301,464	2,758,269	543,195	20%	2,790,854	510,610	18%	26,376,766	24,892,627	1,484,139	6%	23,004,924	3,371,841	15%
Contract AHR	79.85	92.17	(12.32)	(13%)	72.10	7.75	11%	98.94	91.18	7.76	9%	101.75	(2.81)	(3%)
Contract Paid FTEs	19.8	22.2	(2.3)	(10%)	22.2	(2.3)	(10%)	19.5	25.0	(5.5)	(22%)	25.0	(5.5)	(22%)
Physician Fee per Adjust Bed Day	1,935	3,396	(1,460)	(43%)	3,542	(1,606)	(45%)	1,723	1,573	151	10%	1,450	273	19%

**PHARMACY**

Per Adjust Bed Day	529	884	(354)	(40%)	1,478	(949)	(64%)	411	408	4	1%	363	48	13%
Total Rx Expense	529,919	451,577	78,343	17%	755,356	(225,436)	(30%)	3,800,310	3,991,356	(191,047)	(5%)	3,557,249	243,060	7%

**MEDICAL SUPPLIES**

Per Adjust Bed Day	401	866	(465)	(54%)	595	(194)	(33%)	491	399	91	23%	434	57	13%
Total Medical Supplies	400,978	442,517	(41,539)	(9%)	303,803	97,175	32%	4,531,576	3,907,123	624,453	16%	4,243,453	288,124	7%

**EHR SYSTEM**

Per Adjust Bed Day	31	63	(31)	(50%)	40	(8)	(21%)	36	30	6	21%	30	6	19%
Total EHR Expense	31,525	32,115	(589)	(2%)	20,415	11,110	54%	329,612	289,033	40,579	14%	294,097	35,515	12%

**OTHER EXPENSE**

Per Adjust Bed Day	1,063	1,716	(653)	(38%)	1,636	(574)	(35%)	914	801	114	14%	831	83	10%
Total Other	1,063,894	876,969	186,925	21%	836,173	227,721	27%	8,443,595	7,834,534	609,061	8%	8,130,077	313,518	4%

**DEPRECIATION AND AMORTIZATION**

Per Adjust Bed Day	493	816	(323)	(40%)	801	(307)	(38%)	449	384	65	17%	386	63	16%
Total Depreciation and Amortization	494,010	417,154	76,856	18%	409,164	84,846	21%	4,143,660	3,754,385	389,275	10%	3,778,355	365,305	10%

**TOTAL EXPENSES**

Per Adjust Bed Day	11,772,372	9,926,465	1,845,907	19%	10,295,056	1,477,316	14%	94,032,920	88,360,835	5,672,085	6%	85,708,522	8,324,398	10%
Per Calendar Day	11,760	19,425	(7,665)	(39%)	20,147	(8,386)	(42%)	10,181	9,029	1,153	13%	8,758	1,424	16%
Per Calendar Day	379,754	320,209	59,545	19%	332,099	47,655	14%	343,186	322,485	20,701	6%	312,805	30,381	10%

Key Financial Performance Indicators	Industry Benchmark	FYE 2024			FYE 2025						Variance to PM	Variance to FYE 2025 Average	Variance to PYM
		Mar-24	Average	Mar-25	Average	Dec-25	Jan-26	Feb-26	Mar-26				
<b>Volume</b>													
Admits		41	74	69	60	71	73	73	76	92	16	21	32
Deliveries	n/a		16	17	14	17	17	14	11	18	7	1	4
Adjusted Patient Days	n/a		900	977	511	1,125	1,022	1,317	903	1,001	98	(124)	490
Total Surgeries		153	143	146	117	140	131	115	127	151	24	11	34
ER Visits		659	780	826	825	852	886	876	838	893	55	41	68
RHC and Clinic Visits	n/a		4,556	4,607	4,734	4,772	4,976	5,001	4,448	4,936	488	164	202
Diagnostic Imaging Services	n/a		2,038	2,069	2,057	2,129	2,157	2,304	2,070	2,368	298	239	311
Rehab Services	n/a		699	662	860	838	703	796	867	917	50	79	57
<b>AR &amp; Income</b>													
Gross AR (Cerner only)	n/a	\$ 48,964,677	\$ 52,823,707	\$ 48,628,722	\$ 50,813,697	\$ 40,266,148	\$ 42,782,472	\$ 45,756,586	\$ 48,086,679	\$ 2,330,093	\$ (2,727,018)	\$ (542,043)	
AR > 90 Days	\$ 6,599,901.18	\$ 22,242,405	\$ 23,112,391	\$ 16,111,701	\$ 20,669,422	\$ 14,240,093	\$ 13,540,953	\$ 13,901,792	\$ 15,208,624	\$ 1,306,831	\$ (5,460,798)	\$ (903,078)	
AR % > 90 Days	15%	46.22%	44.2%	33.13%	40.6%	35.4%	31.7%	30.4%	31.6%	1.2%	-9.0%	-1.5%	
Gross AR Days (per financial statements)	60	88	85	70	80	53	61	60	62	2	(18)	(7)	
Net AR Days (per financial statements)	30	68	58	45	71	67	63	35	40	5	(31)	(5)	
Net AR	n/a	\$ 12,458,272	\$ 16,938,200	\$ 18,641,177	\$ 19,370,868	\$ 21,831,732	\$ 21,330,628	\$ 26,841,775	\$ 27,435,133	\$ 593,359	\$ 8,064,266	\$ 8,793,956	
Net AR % of Gross	n/a	25.4%	31.9%	38.3%	38.5%	54.2%	49.9%	58.7%	57.1%	-1.6%	18.6%	18.7%	
Gross Patient Revenue/Calendar Day	n/a	\$ 556,918	\$ 619,457	\$ 699,090	\$ 634,418	\$ 752,964	\$ 707,068	\$ 758,932	\$ 770,059	\$ 11,127	\$ 135,641	\$ 70,969	
Net Patient Revenue/Calendar Day	n/a	\$ 182,344	\$ 292,759	\$ 354,409	\$ 273,563	\$ 324,041	\$ 340,613	\$ 397,320	\$ 378,447	\$ (18,874)	\$ 104,884	\$ 24,038	
Net Patient Revenue/APD	n/a	\$ 6,281	\$ 8,757	\$ 21,500	\$ 8,088	\$ 9,832	\$ 8,018	\$ 12,326	\$ 11,720	\$ (606)	\$ 3,631	\$ (9,780)	
<b>Wages</b>													
Wages	n/a	\$ 3,172,350	\$ 3,285,431	\$ 3,511,824	\$ 3,661,965	\$ 4,037,755	\$ 3,714,863	\$ 3,442,161	\$ 3,839,305	\$ 397,144	\$ 177,339	\$ 327,481	
Employed paid FTEs	n/a	348.17	353.69	368.66	370.77	386.31	373.41	374.44	388.32	13.89	17.56	19.67	
Employed Average Hourly Rate	\$55.50	\$ 51.44	\$ 53.49	\$ 53.92	\$ 56.89	\$ 59.17	\$ 56.32	\$ 57.61	\$ 55.97	\$ (1.65)	\$ (0.92)	\$ 2.04	
Benefits	n/a	\$ 1,775,357	\$ 1,640,216	\$ 1,667,467	\$ 1,401,858	\$ 1,094,758	\$ 997,381	\$ 1,489,133	\$ 2,111,276	\$ 622,143	\$ 709,418	\$ 443,809	
Benefits % of Wages	30%	56.0%	48.8%	47.5%	39.8%	27.1%	26.8%	43.3%	55.0%	11.7%	15.2%	7.5%	
Contract Labor	n/a	\$ 428,159	\$ 518,351	\$ 283,021	\$ 447,445	\$ 131,351	\$ 318,690	\$ 256,756	\$ 280,557	\$ 23,802	\$ (166,887)	\$ (2,464)	
Contract Labor Paid FTEs	n/a	23.27	23.49	22.16	23.89	18.89	18.71	19.44	19.83	0.40	(4.05)	(2.32)	
Total Paid FTEs	n/a	371.44	377.18	390.82	394.65	405.19	392.12	393.87	408.16	14.29	13.50	17.34	
Contract Labor Average Hourly Rate	\$ 81.04	\$ 103.86	\$ 123.22	\$ 72.30	\$ 120.98	\$ 39.36	\$ 96.42	\$ 82.79	\$ 80.07	\$ (2.73)	\$ (40.91)	\$ 7.77	
Total Salaries, Wages, & Benefits	n/a	\$ 5,375,866	\$ 5,443,998	\$ 5,462,313	\$ 5,511,268	\$ 5,263,863	\$ 5,030,934	\$ 5,188,050	\$ 6,231,139	\$ 1,043,088	\$ 719,871	\$ 768,826	
SWB% of NR	50%	95.1%	62.1%	49.7%	72.0%	52.4%	47.6%	46.6%	53.1%	6.5%	-18.9%	3.4%	
SWB/APD	2,204	\$ 5,973	\$ 5,104	\$ 10,689	\$ 5,284	\$ 5,152	\$ 3,820	\$ 5,748	\$ 6,225	\$ 477	\$ 941	\$ (4,465)	
SWB % of total expenses	50%	51.3%	55.4%	53.1%	55.6%	50.2%	49.4%	51.7%	52.9%	1.2%	-2.7%	-0.1%	

Industry	Benchmark	FYE 2024			FYE 2025			Variance to			Variance to FYE		
		Mar-24	Average	Mar-25	Average	Dec-25	Jan-26	Feb-26	Mar-26	PM	2025 Average	Variance to PYM	
<b>Physician Spend</b>	n/a	\$ 1,809,889	\$ 1,613,172	\$ 1,724,855	\$ 1,507,510	\$ 1,946,664	\$ 1,942,693	\$ 1,737,862	\$ 1,937,506	\$ 199,644	\$ 429,996	\$ 212,651	
Physician Expenses	n/a	\$ 3,542	\$ 1,565	\$ 3,375	\$ 1,476	\$ 1,905	\$ 1,475	\$ 1,925	\$ 1,935	\$ 10	\$ 460	\$ (1,440)	
Physician expenses/APD													
<b>Supplies</b>	n/a	\$ 1,059,159	\$ 832,644	\$ 1,085,127	\$ 776,504	\$ 1,169,433	\$ 995,550	\$ 900,674	\$ 930,897	\$ 30,223	\$ 154,394	\$ (154,230)	
Supply Expenses	n/a	\$ 2,073	\$ 822	\$ 2,124	\$ 744	\$ 1,145	\$ 756	\$ 998	\$ 930	\$ (68)	\$ 186	\$ (1,194)	
Supply expenses/APD													
<b>Other Expenses</b>	n/a	\$ 1,963,696	\$ 1,939,040	\$ 2,205,500	\$ 1,824,207	\$ 2,116,095	\$ 2,204,650	\$ 2,212,109	\$ 2,672,831	\$ 460,722	\$ 848,624	\$ 467,330	
Other Expenses	n/a	\$ 3,843	\$ 1,861	\$ 4,316	\$ 1,787	\$ 2,071	\$ 1,674	\$ 2,451	\$ 2,670	\$ 219	\$ 883	\$ (1,646)	
Other Expenses/APD													
<b>Margin</b>	n/a	\$ 764,746	\$ 253,100	\$ (4,561,299)	\$ 383,722	\$ (632,700)	\$ 1,879,313	\$ 6,301,475	\$ 486,988	\$ (5,814,487)	\$ 103,266	\$ 5,048,287	
Net Income	n/a	7.0%	3.7%	-80.7%	3.0%	-6.3%	17.8%	56.6%	4.2%	-52.5%	1.2%	84.9%	
Net Profit Margin	n/a	\$ 691,628	\$ (1,557,761)	\$ (4,825,134)	\$ (686,444)	\$ (450,779)	\$ 385,170	\$ 1,086,276	\$ (40,522)	\$ (1,126,798)	\$ 645,922	\$ 4,784,612	
Operating Income	2.9%	6.3%	-26.1%	-85.4%	-10.9%	-4.5%	3.6%	9.8%	-0.3%	-10.1%	10.6%	85.1%	
Operating Margin	n/a	\$ 1,173,910	\$ 676,999	\$ (3,296,981)	\$ 841,891	\$ (197,022)	\$ 2,303,607	\$ 6,944,209	\$ 980,998	\$ (5,963,211)	\$ 139,107	\$ 4,277,979	
EBITDA	12.7%	10.7%	9.4%	-58.3%	8.7%	-2.0%	21.8%	62.4%	8.4%	-54.1%	-0.4%	66.7%	
EBITDA Margin	3.70	664.3%	3.9	4.1	3.3	(0.7)	0.4	4.7	3.5	(1.2)	0.1	(0.6)	
Debt Service Coverage Ratio													
<b>Cash</b>	n/a	\$ 314,837	\$ 350,828	\$ 399,030	\$ 355,328	\$ 380,372	\$ 354,878	\$ 388,193	\$ 363,206	\$ (24,988)	\$ 7,877	\$ (35,824)	
Avg Daily Disbursements (excl. IGT)	n/a	\$ 363,569	\$ 340,919	\$ 319,679	\$ 299,110	\$ 325,614	\$ 289,881	\$ 313,515	\$ 328,025	\$ 14,510	\$ 28,914	\$ 8,346	
Average Daily Cash Collections (excl. IGT)		\$ 48,733	\$ (9,908)	\$ (79,351)	\$ (56,218)	\$ (54,758)	\$ (64,996)	\$ (74,679)	\$ (35,181)	\$ 39,498	\$ 21,037	\$ 44,170	
Average Daily Net Cash		\$ 78,395	\$ 54,286	\$ 26,622	\$ 36,146	\$ 42,688	\$ 62,345	\$ 67,508	\$ 88,629	\$ 21,121	\$ 52,483	\$ 62,007	
Upfront Cash Collections	1%	0.4%	0.3%	0.1%	0.2%	0.2%	0.3%	0.3%	0.4%	0.1%	0.2%	0.2%	
Upfront Cash % of Gross Charges	n/a	\$ 23,918,889	\$ 23,774,285	\$ 19,115,133	\$ 23,536,438	\$ 21,028,877	\$ 23,124,630	\$ 23,811,084	\$ 32,334,262	\$ 8,523,178	\$ 8,797,824	\$ 13,219,129	
Unrestricted Funds	n/a	\$ 113,019	\$ 321,485	\$ 4,009,571	\$ (321,485)	\$ (327,554)	\$ 2,095,753	\$ 686,454	\$ 8,523,178	\$ 7,836,724	\$ 8,844,663	\$ 4,513,607	
Change of cash per balance sheet	196	80	73	61	72	65	72	74	99	25	26	38	
Days Cash on Hand (assume no more cash is collected)		411	2,399	310	406	389	416	411	583	172	177	273	
Estimated Days Until Depleted (operating cash only)		1.13	6.57	0.85	1.11	1.07	1.14	1.12	1.60	0.47	0.49	0.75	
Years Until Cash Depletion (operating cash only)													

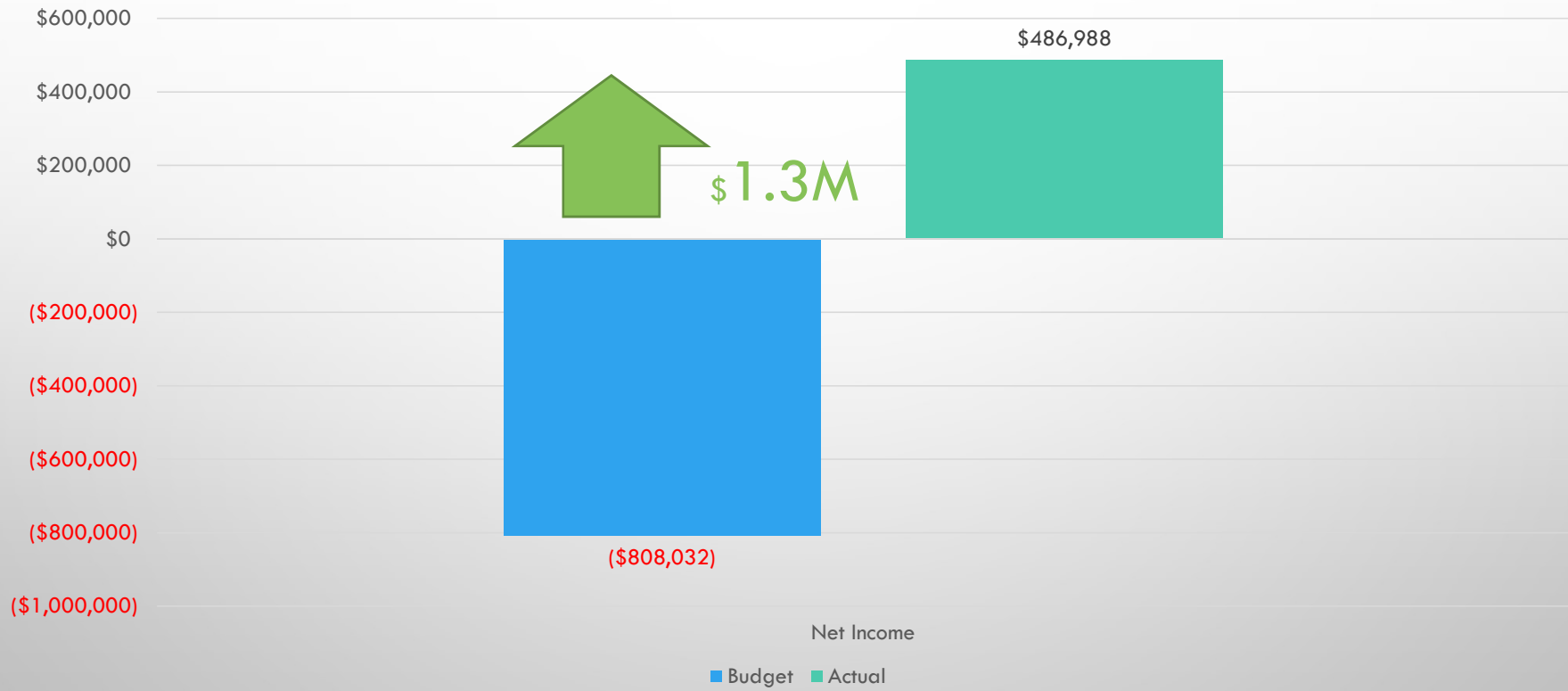
A photograph of the Northern Inyo Hospital building at dusk. The building is a modern, multi-story structure with large glass windows and a prominent entrance. The interior lights are on, and the building is illuminated by exterior lighting. The sky is a deep blue, and the ground in the foreground is wet and reflective. The text "NIHD Financial Update Chief Financial Officer March 2026" is overlaid in the top right corner.

**NIHD Financial Update  
Chief Financial Officer  
March 2026**

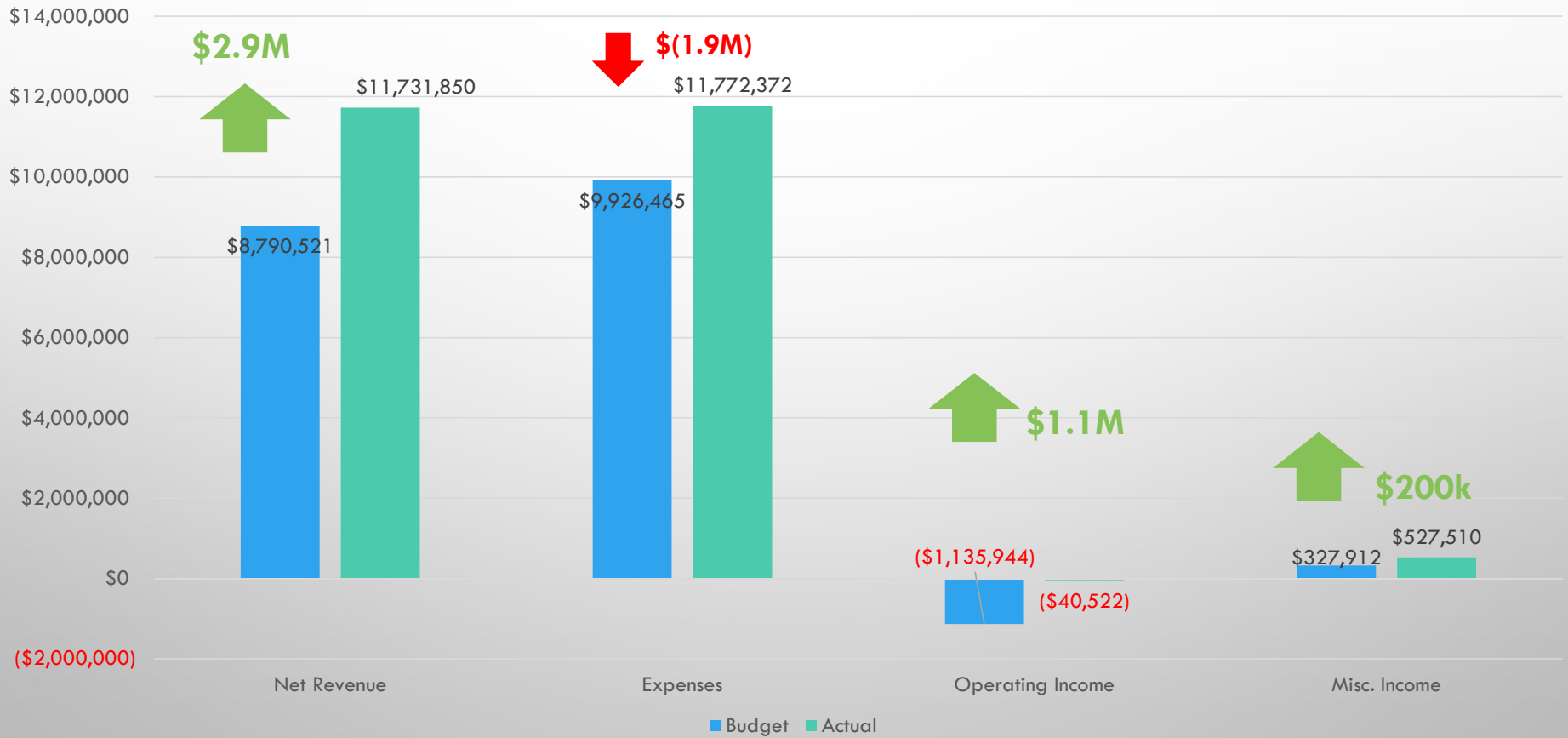


# VOLUME & INCOME

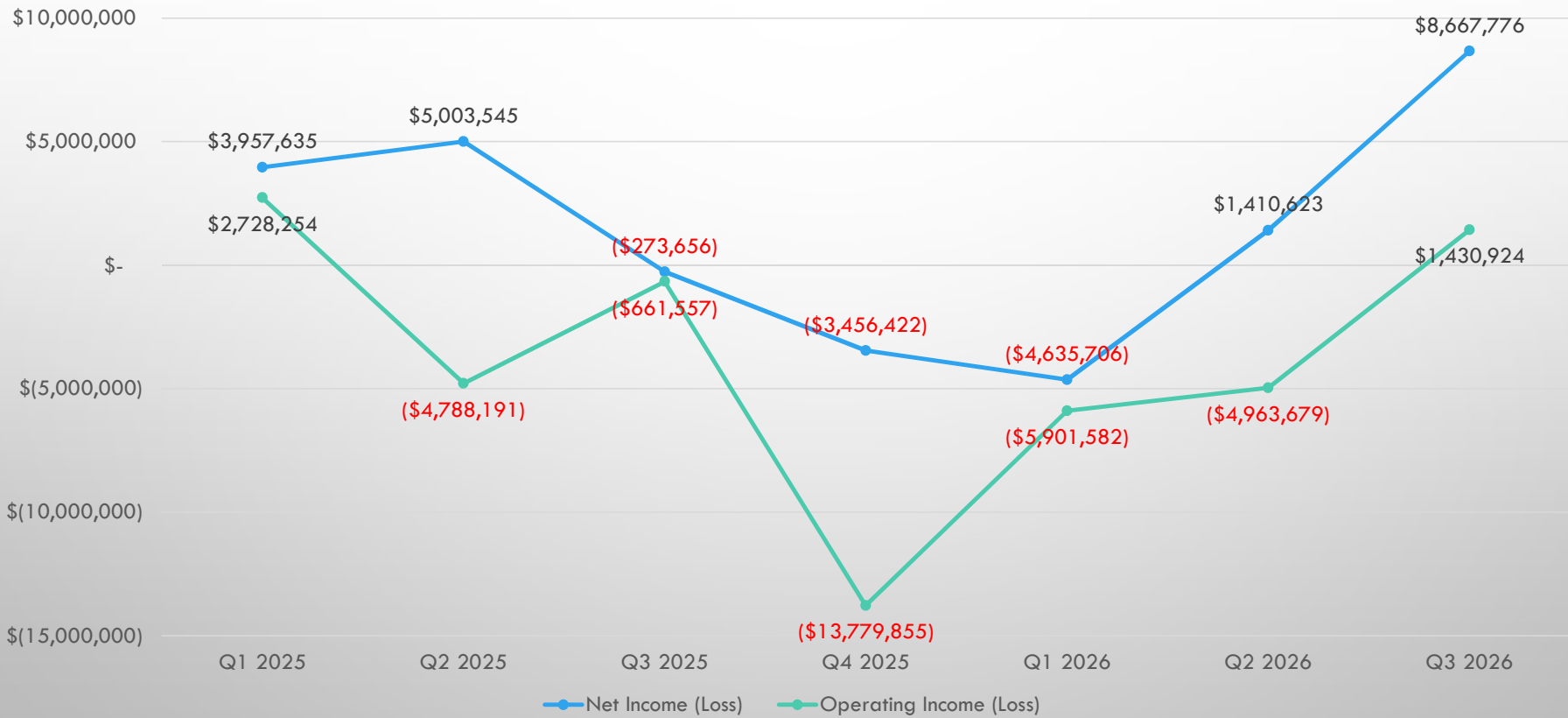
# NET INCOME



# INCOME TO BUDGET



# INCOME TREND



# VOLUME & INCOME ACTION PLAN

- THE MAMMOTH ORTHOPEDIC INSTITUTE BEGAN ORTHOPEDIC SURGERIES IN JULY. THEIR SURGICAL VOLUME HAS STEADILY INCREASED. ORTHOPEDIC SURGERIES EXCEEDED THEIR BUDGET. ADDITIONALLY GENERAL SURGERIES ARE ALSO EXCEEDING BUDGET.
- WE ARE WORKING ON REVIEWING OPERATIONAL EFFICIENCY INCLUDING OR UTILIZATION AND SPACE UTILIZATION REVIEWS TO MAXIMIZE PATIENT FLOW AND CARE.
- WE ARE BEING MORE DELIBERATE IN OUR SERVICE LINE STRATEGY.
- WE ARE WORKING ON A STAFF BENCHMARKING ANALYSIS TO DETERMINE IF WE ARE APPROPRIATELY STAFFING BY SKILL MIX IN ALL DEPARTMENTS.
- LEADERS ARE DOING A GREAT JOB OF MANAGING THEIR EXPENSES AND HELPING BUILD BUDGETS FOR THE NEXT FISCAL YEAR.

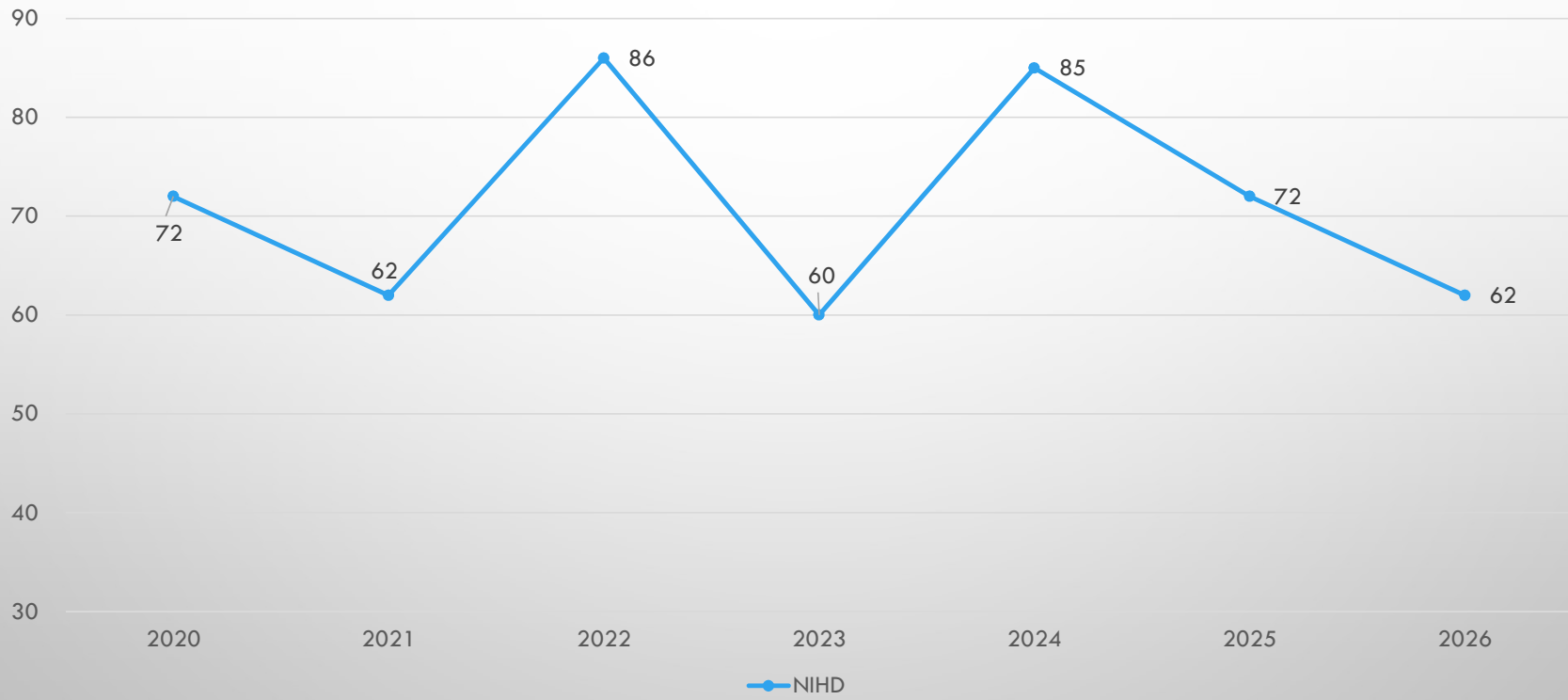


# CASH PERFORMANCE

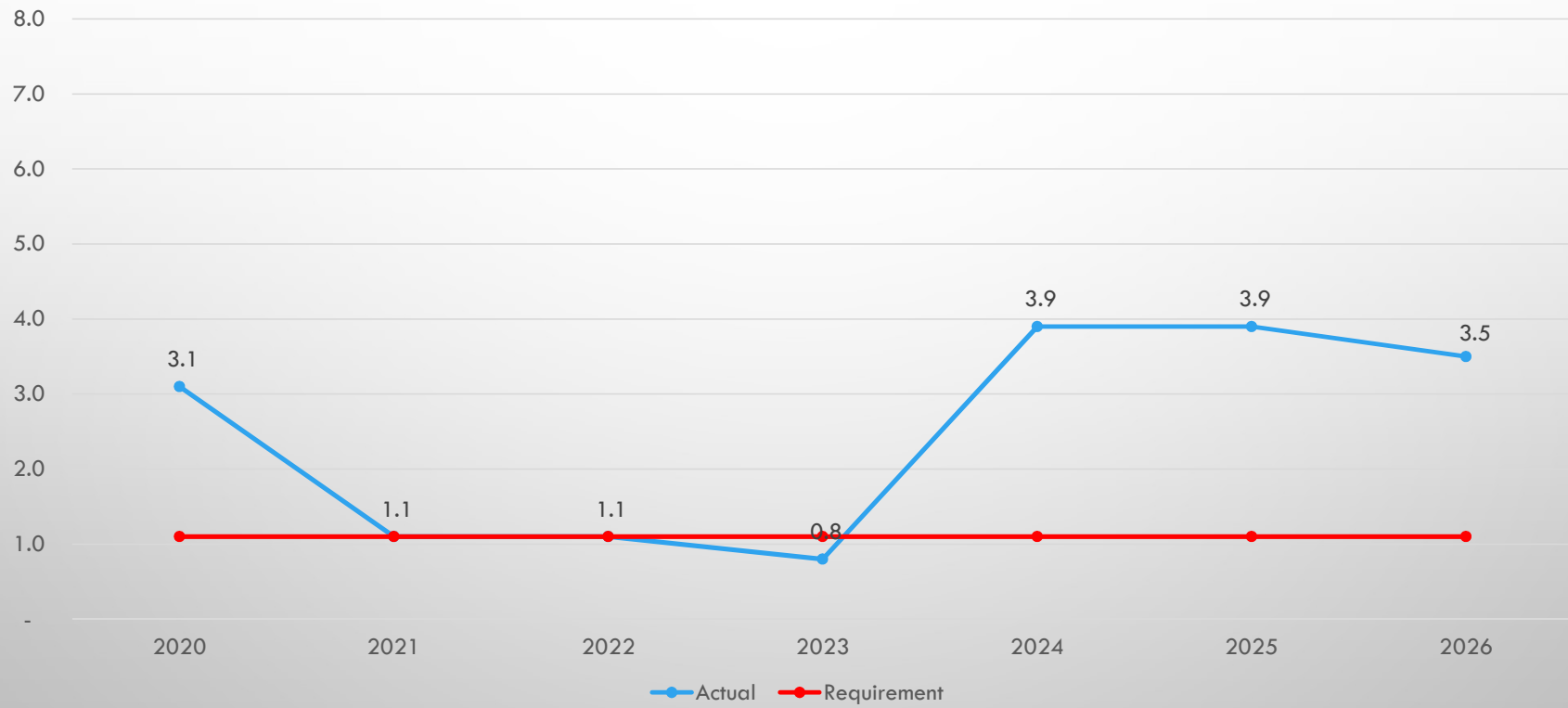
# INCOME TO CASH

	FYE 2026
<b>Net Income (loss)</b>	<b>\$5,444,624</b>
Principal Payments on Long-Term Debt (balance sheet only)	\$(1,942,891)
Other Debt (long-term leases & subscriptions – balance sheet only)	\$(774,138)
Capital purchases (balance sheet only)	\$(2,217,739)
Timing of accruals vs cash (accrued in FYE 2025 and received in FYE 2026)	\$3,324,851
<b>Impact to Cash</b>	<b>\$(1,609,917)</b>
<b>Adjusted Net Income (cash basis)</b>	<b>\$3,834,707</b>

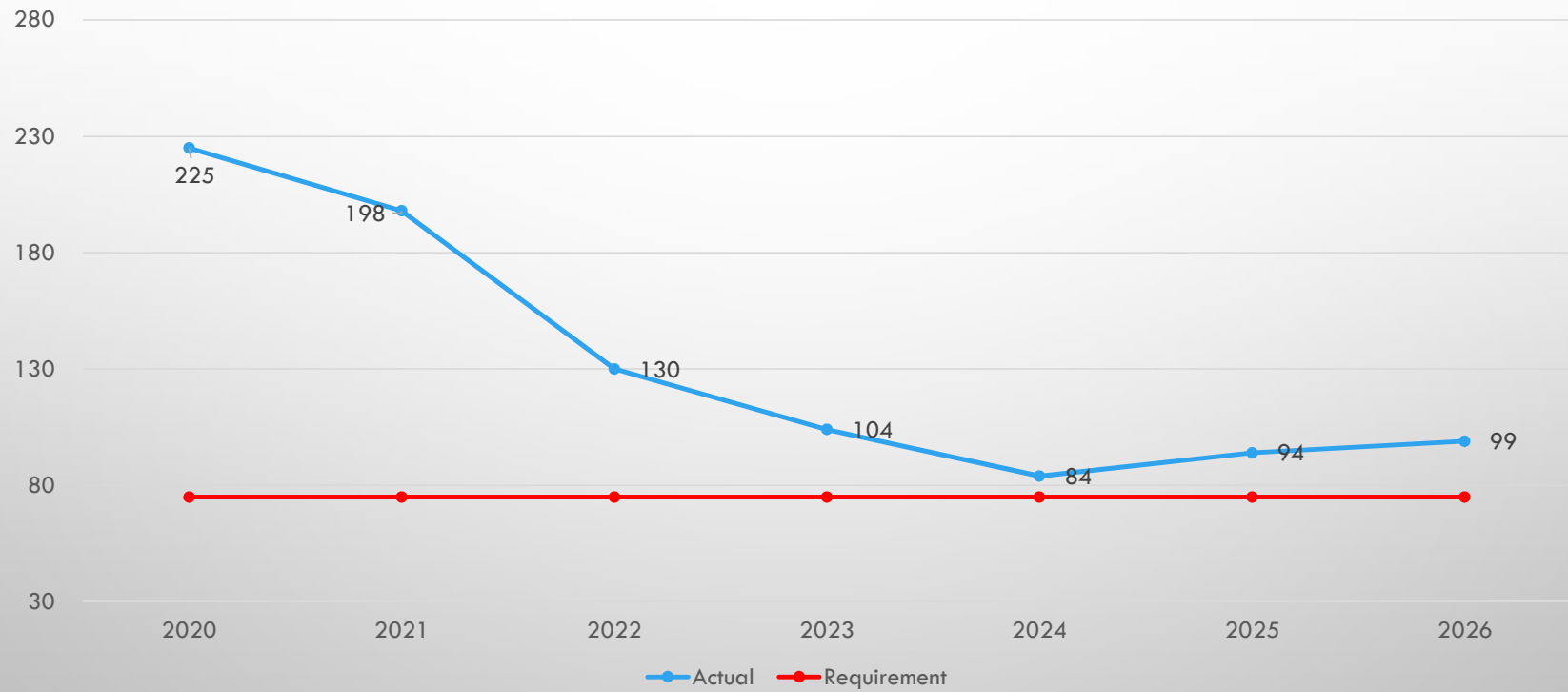
# GROSS AR DAYS



# DEBT SERVICE COVERAGE RATIO



# DAYS CASH ON HAND



# UNRESTRICTED FUNDS



# CASH ACTION PLAN

- THE CASH FLOW ACTION TEAM IS WORKING TO IMPROVE PROCESSES IN ALL ASPECTS OF BILLING AND COLLECTIONS.
- WE HAVE HIRED A NEW AI-BASED BILLING COMPANY, JORIE, AND HAVE HIT RECORD CASH COLLECTIONS THE PAST FEW MONTHS. THE AUTOMATION IS NOW LIVE IN SEVERAL AREAS.
- WE HAVE MOVED \$16M IN CASH TO FIVE STAR BANK TO EARN BETTER RETURNS ON OUR CASH.
- WE HAVE ANOTHER \$11M IN THE LAIF EARNING OVER 4% INTEREST.
- WE COLLECTED \$220K MORE IN CY 2025 UPFRONT THAN WE DID IN EITHER CY 2023 OR CY 2024.
- AR DAYS ARE AT A RECORD LOW FOR THE ORGANIZATION.

**Northern Inyo Healthcare District  
Income Statement  
Fiscal Year 2026**

	1/31/2026	Jan Budget	1/31/2025	2/28/2026	Feb Budget	2/28/2025	3/31/2026	Mar Budget	3/31/2025	2026 YTD	Budget Variance	PYM Change
<b>Gross Patient Service Revenue</b>												
Inpatient Patient Revenue	3,998,937	3,720,076	3,280,133	5,180,099	3,355,879	2,845,791	5,985,858	3,643,136	6,901,902	36,776,381	2,342,722	(916,044)
Outpatient Revenue	15,795,037	15,129,676	14,664,711	14,213,119	13,070,432	12,402,184	15,833,078	14,386,230	13,051,580	131,357,094	1,446,848	2,781,498
Clinic Revenue	2,125,119	1,880,288	1,862,148	1,856,889	1,706,899	1,689,999	2,052,895	1,735,007	1,718,306	17,816,142	317,889	334,590
<b>Gross Patient Service Revenue</b>	<b>21,919,093</b>	<b>20,730,040</b>	<b>19,806,992</b>	<b>21,250,107</b>	<b>18,133,209</b>	<b>16,937,974</b>	<b>23,871,832</b>	<b>19,764,372</b>	<b>21,671,787</b>	<b>185,949,617</b>	<b>4,107,459</b>	<b>2,200,044</b>
<b>Deductions from Revenue</b>												
Contractual Adjustments	(11,166,102)	(9,943,164)	(8,951,555)	(9,511,723)	(8,980,922)	(8,529,361)	(11,883,671)	(9,943,164)	(10,138,614)	(94,989,184)	(1,940,507)	(1,745,058)
Bad Debt	117,631	(119,730)	1,386,194	(324,918)	(108,143)	(194,637)	(1,107,080)	(119,730)	(370,446)	(3,776,098)	(987,350)	(736,634)
A/R Writeoffs	(311,625)	(731,396)	(1,723,376)	(288,495)	(660,615)	(844,459)	(458,960)	(731,396)	(176,044)	(3,893,551)	272,435	(282,916)
Other Deductions from Revenue	-	(179,562)	-	-	(162,185)	-	1,309,730	(179,562)	-	1,309,730	1,489,292	1,309,730
<b>Deductions from Revenue</b>	<b>(11,360,096)</b>	<b>(10,973,852)</b>	<b>(9,288,737)</b>	<b>(10,125,136)</b>	<b>(9,911,866)</b>	<b>(9,568,457)</b>	<b>(12,139,981)</b>	<b>(10,973,852)</b>	<b>(10,685,103)</b>	<b>(101,349,104)</b>	<b>(1,166,130)</b>	<b>(1,454,878)</b>
<b>Other Patient Revenue</b>												
Incentive Income	-	-	-	-	-	-	-	-	-	-	-	-
Other Oper Rev - Rehab Thera Serv	-	-	-	-	-	-	-	-	-	-	-	-
Medical Office Net Revenue	-	-	-	-	-	-	-	-	-	-	-	-
Other Patient Revenue	-	-	-	-	-	-	-	-	-	-	-	-
<b>Net Patient Service Revenue</b>	<b>10,558,997</b>	<b>9,756,188</b>	<b>10,518,255</b>	<b>11,124,971</b>	<b>8,221,343</b>	<b>7,369,517</b>	<b>11,731,850</b>	<b>8,790,521</b>	<b>10,986,684</b>	<b>84,600,513</b>	<b>2,941,330</b>	<b>745,166</b>
<b>CNR%</b>	<b>48.2%</b>	<b>47.1%</b>	<b>53.1%</b>	<b>52.4%</b>	<b>45.3%</b>	<b>43.5%</b>	<b>49.1%</b>	<b>44.5%</b>	<b>50.7%</b>	<b>45.5%</b>	<b>4.7%</b>	<b>-1.6%</b>
<b>Cost of Services - Direct</b>												
Salaries and Wages	3,119,201	2,884,813	3,402,211	2,929,179	3,109,178	2,430,386	3,271,550	3,435,715	2,997,295	28,205,120	(164,165)	274,255
Benefits	846,729	1,285,519	1,412,693	1,351,414	1,407,463	1,184,125	1,776,950	1,512,150	1,425,501	11,297,341	264,799	351,448
Professional Fees	2,160,806	1,878,634	1,769,446	1,947,795	2,314,639	1,772,635	2,104,413	2,396,473	2,013,306	17,743,202	(292,060)	91,107
Contract Labor	210,212	238,645	373,323	216,406	335,595	377,408	243,243	361,796	187,691	2,342,351	(118,554)	55,551
Pharmacy	474,261	451,577	373,056	336,237	407,876	207,210	529,919	451,577	755,356	3,800,310	78,343	(225,436)
Medical Supplies	521,289	442,141	428,092	564,437	398,630	357,873	400,978	442,517	303,803	4,531,576	(41,539)	97,175
Hospice Operations	-	-	-	-	-	-	-	-	-	-	-	-
EHR System Expense	23,914	32,115	41,264	39,971	32,115	32,417	31,525	32,115	20,415	329,612	(589)	11,110
Other Direct Expenses	677,001	615,178	764,432	604,322	841,786	615,234	756,649	876,969	585,010	6,244,319	(120,321)	171,639
<b>Total Cost of Services - Direct</b>	<b>8,033,412</b>	<b>7,828,621</b>	<b>8,664,517</b>	<b>7,989,762</b>	<b>8,847,281</b>	<b>6,977,287</b>	<b>9,115,227</b>	<b>9,509,311</b>	<b>8,288,377</b>	<b>74,493,831</b>	<b>(394,085)</b>	<b>826,850</b>
<b>General and Administrative Overhead</b>												
Salaries and Wages	595,662	550,901	564,143	512,982	-	402,119	567,755	-	514,529	4,956,162	567,755	53,226
Benefits	150,653	228,724	261,366	137,719	-	219,418	334,327	-	241,966	1,948,779	334,327	92,361
Professional Fees	573,136	498,292	478,210	485,303	-	428,917	916,493	-	494,527	5,604,997	916,493	421,967
Contract Labor	108,478	123,151	(61,083)	40,350	-	(10,102)	37,315	-	95,330	686,215	37,315	(58,015)
Depreciation and Amortization	424,294	417,154	409,164	642,734	417,154	409,164	494,010	417,154	409,164	4,143,660	76,856	84,846
Other Administrative Expenses	288,192	261,875	244,700	229,845	-	253,138	307,245	-	251,163	2,199,276	307,245	56,082
<b>Total General and Administrative Overhead</b>	<b>2,140,415</b>	<b>2,080,097</b>	<b>1,896,500</b>	<b>2,048,934</b>	<b>417,154</b>	<b>1,702,654</b>	<b>2,657,146</b>	<b>417,154</b>	<b>2,006,679</b>	<b>19,539,089</b>	<b>2,239,992</b>	<b>650,466</b>
<b>Total Expenses</b>	<b>10,173,827</b>	<b>9,908,718</b>	<b>10,561,017</b>	<b>10,038,695</b>	<b>9,264,435</b>	<b>8,679,941</b>	<b>11,772,372</b>	<b>9,926,465</b>	<b>10,295,056</b>	<b>94,032,920</b>	<b>1,845,907</b>	<b>1,477,316</b>
Financing Expense	171,708	196,180	205,348	164,468	196,180	195,369	170,574	196,180	201,224	1,591,852	(25,606)	(30,650)
Financing Income	1,393,000	181,031	181,031	(260,102)	78,984	78,984	381,929	78,984	78,984	3,074,827	302,945	302,945
Investment Income	102,405	47,322	46,487	67,568	47,322	37,373	82,241	47,322	49,720	881,899	34,919	32,521
Miscellaneous Income	170,446	220,857	201,059	5,572,201	213,075	170,566	233,914	397,786	145,639	12,512,156	(163,872)	88,275
<b>Net Income (Change in Financial Position)</b>	<b>1,879,313</b>	<b>100,500</b>	<b>180,468</b>	<b>6,301,475</b>	<b>(899,890)</b>	<b>(1,218,870)</b>	<b>486,988</b>	<b>(808,032)</b>	<b>764,746</b>	<b>5,444,624</b>	<b>1,295,020</b>	<b>(277,758)</b>
Operating Income	385,170	(152,530)	(42,761)	1,086,276	(1,043,092)	(1,310,424)	(40,522)	(1,135,945)	691,628	(9,432,407)	1,095,423	(732,150)
EBIDA	2,303,607	517,654	589,632	6,944,209	(482,737)	(809,707)	980,998	(390,879)	1,173,910	9,588,284	1,371,877	(192,912)
Net Profit Margin	17.8%	1.0%	1.7%	56.6%	-10.9%	-16.5%	4.2%	-9.2%	7.0%	6.4%	13.3%	-5.2%
Operating Margin	3.6%	-1.6%	-0.4%	9.8%	-12.7%	-17.8%	-0.3%	-12.9%	6.3%	-11.1%	12.6%	-6.7%
EBIDA Margin	21.8%	5.3%	5.6%	62.4%	-5.9%	-11.0%	8.4%	-4.4%	10.7%	11.3%	12.8%	-5.1%

**Northern Inyo Healthcare District  
Balance Sheet  
Fiscal Year 2026**

	PY Balances	1/31/2026	1/31/2025	2/28/2026	2/28/2025	3/31/2026	3/31/2025	PM Change	PY Change
<b>Assets</b>									
<b>Current Assets</b>									
Cash and Liquid Capital	20,757,956	16,796,957	16,381,395	17,484,375	17,437,514	21,007,812	18,774,677	3,523,437	2,233,135
Short Term Investments	7,741,599	6,069,608	7,420,527	6,076,527	7,419,400	11,076,390	7,253,236	4,999,863	3,823,154
PMA Partnership	-	-	-	-	-	-	-	-	-
Accounts Receivable, Net of Allowance	16,645,748	21,330,628	21,232,772	26,841,775	17,511,087	27,435,133	18,641,177	593,359	8,793,956
Other Receivables	9,238,007	12,584,787	8,279,368	12,744,646	10,409,887	4,811,775	9,013,770	(7,932,871)	(4,201,996)
Inventory	5,334,241	5,345,822	6,129,163	5,343,895	6,125,219	5,359,679	7,049,031	15,784	(1,689,352)
Prepaid Expenses	1,106,127	1,904,391	1,483,581	1,892,288	810,066	1,870,160	1,195,648	(22,128)	674,512
<b>Total Current Assets</b>	<b>60,823,678</b>	<b>64,032,193</b>	<b>60,926,806</b>	<b>70,383,505</b>	<b>59,713,172</b>	<b>71,560,949</b>	<b>61,927,539</b>	<b>1,177,444</b>	<b>9,633,409</b>
<b>Assets Limited as to Use</b>									
Internally Designated for Capital Acquisition	-	-	-	-	-	-	-	-	-
Short Term - Restricted	1,469,292	(711,295)	1,468,673	(711,179)	1,468,789	(711,051)	1,468,917	128	(2,179,968)
<b>Limited Use Assets</b>									
LAIF - DC Pension Board Restricted	-	-	-	-	-	-	-	-	-
LAIF - DB Pension Board Restricted	9,393,030	9,393,030	10,346,490	9,393,030	10,346,490	9,393,030	13,882,457	-	(4,489,427)
PEPRA - Deferred Outflows	-	-	-	-	-	-	-	-	-
PEPRA Pension	-	-	-	-	-	-	-	-	-
Deferred Outflow - Excess Acquisition	573,097	573,097	573,097	573,097	573,097	573,097	573,097	-	-
Total Limited Use Assets	9,966,127	9,966,127	10,919,587	9,966,127	10,919,587	9,966,127	14,455,554	-	(4,489,427)
Revenue Bonds Held by a Trustee	297,382	257,439	336,360	251,962	330,616	246,484	324,871	(5,477)	(78,387)
<b>Total Assets Limited as to Use</b>	<b>11,732,801</b>	<b>9,512,271</b>	<b>12,724,620</b>	<b>9,506,909</b>	<b>12,718,991</b>	<b>9,501,560</b>	<b>16,249,342</b>	<b>(5,349)</b>	<b>(6,747,782)</b>
<b>Long Term Assets</b>									
Long Term Investment	497,086	258,065	747,838	250,182	748,360	250,060	(597,117)	(123)	847,177
Fixed Assets, Net of Depreciation	81,644,252	79,823,636	83,497,234	79,236,372	83,122,430	78,707,951	83,170,782	(528,421)	(4,462,831)
<b>Total Long Term Assets</b>	<b>82,141,338</b>	<b>80,081,701</b>	<b>84,245,072</b>	<b>79,486,555</b>	<b>83,870,790</b>	<b>78,958,011</b>	<b>82,573,665</b>	<b>(528,544)</b>	<b>(3,615,654)</b>
<b>Total Assets</b>	<b>154,697,817</b>	<b>153,626,165</b>	<b>157,896,498</b>	<b>159,376,969</b>	<b>156,302,954</b>	<b>160,020,520</b>	<b>160,750,547</b>	<b>643,551</b>	<b>(730,027)</b>
<b>Liabilities</b>									
<b>Current Liabilities</b>									
Current Maturities of Long-Term Debt	3,599,764	3,735,906	4,601,872	3,827,808	4,586,959	3,561,107	4,312,667	(266,701)	(751,560)
Accounts Payable	4,413,297	6,329,466	4,559,038	5,397,508	4,086,194	5,456,295	3,592,092	58,787	1,864,203
Accrued Payroll and Related	3,525,333	4,441,717	2,929,795	4,726,435	2,991,863	5,021,515	3,268,949	295,080	1,752,566
Accrued Interest and Sales Tax	83,538	142,138	358,675	200,396	424,010	265,033	144,235	64,638	120,798
Notes Payable	339,892	339,892	446,860	339,892	446,860	339,892	446,860	-	(106,968)
Unearned Revenue	-	-	(4,542)	-	(4,542)	-	(4,542)	-	4,542
Due to 3rd Party Payors	3,324,903	4,331,882	693,247	4,331,882	693,247	4,331,882	1,637,684	-	2,694,198
Due to Specific Purpose Funds	-	-	-	-	-	-	-	-	-
Other Deferred Credits - Pension & Leases	8,758,790	8,744,302	12,585,336	8,742,233	12,583,266	8,740,163	12,581,197	(2,070)	(3,841,033)
<b>Total Current Liabilities</b>	<b>24,045,518</b>	<b>28,065,305</b>	<b>26,170,281</b>	<b>27,566,154</b>	<b>25,807,857</b>	<b>27,715,888</b>	<b>25,979,142</b>	<b>149,735</b>	<b>1,736,746</b>
<b>Long Term Liabilities</b>									
Long Term Debt	33,367,666	30,675,496	33,830,169	30,483,481	33,732,107	30,376,414	33,749,977	(107,067)	(3,373,563)
Bond Premium	127,973	106,014	143,659	102,877	140,522	99,740	137,384	(3,137)	(37,645)
Accreted Interest	17,272,679	16,961,927	16,831,830	17,046,315	16,920,864	17,130,702	17,009,899	84,388	120,804
Other Non-Current Liability - Pension	31,874,258	31,874,258	32,946,355	31,874,258	32,946,355	31,874,258	32,946,355	-	(1,072,097)
<b>Total Long Term Liabilities</b>	<b>82,642,576</b>	<b>79,617,695</b>	<b>83,752,012</b>	<b>79,506,931</b>	<b>83,739,848</b>	<b>79,481,114</b>	<b>83,843,615</b>	<b>(25,817)</b>	<b>(4,362,501)</b>
<b>Suspense Liabilities</b>									
Uncategorized Liabilities (grants)	61,310	34,957	127,821	94,957	127,821	114,957	139,321	20,000	(24,364)
<b>Total Liabilities</b>	<b>106,749,404</b>	<b>107,717,956</b>	<b>110,050,114</b>	<b>107,168,041</b>	<b>109,675,526</b>	<b>107,311,959</b>	<b>109,962,078</b>	<b>143,918</b>	<b>(2,650,119)</b>
<b>Fund Balance</b>									
Fund Balance	40,722,935	45,781,867	37,236,063	45,780,996	37,235,861	45,793,513	40,632,146	12,517	5,161,367
Temporarily Restricted	1,469,292	1,470,180	1,468,673	1,470,296	1,468,789	1,470,424	1,468,799	128	1,625
Net Income	5,756,186	(1,343,839)	9,141,648	4,957,636	7,922,778	5,444,624	8,687,524	486,988	(3,242,900)
<b>Total Fund Balance</b>	<b>47,948,412</b>	<b>45,908,208</b>	<b>47,846,384</b>	<b>52,208,928</b>	<b>46,627,427</b>	<b>52,708,561</b>	<b>50,788,469</b>	<b>499,633</b>	<b>1,920,092</b>
<b>Liabilities + Fund Balance</b>	<b>154,697,817</b>	<b>153,626,165</b>	<b>157,896,498</b>	<b>159,376,969</b>	<b>156,302,954</b>	<b>160,020,520</b>	<b>160,750,547</b>	<b>643,551</b>	<b>(730,027)</b>
(Decline)/Gain		735,439	1,146,425	5,750,804	(1,593,545)	643,551	4,447,593	(5,107,254)	(3,804,042)

Northern Inyo Healthcare District  
 Long-Term Debt Service Coverage Ratio  
 FYE 2026

Calculation method agrees to SECOND and THIRD  
 SUPPLEMENTAL INDENTURE OF TRUST 2021 Bonds Indenture

**Long-Term Debt Service Coverage Ratio Calculation**

<u>Numerator:</u>	<b>HOSPITAL FUND ONLY</b>
Excess of revenues over expense	\$ 5,444,624
+ Depreciation Expense	4,143,660
+ Interest Expense	1,591,852
Less GO Property Tax revenue	2,152,379
Less GO Interest Expense	346,927
<b>"Income available for debt service"</b>	<b>\$ 8,680,829</b>

<u>Denominator:</u>	
<b>Maximum "Annual Debt Service"</b>	
2021A Revenue Bonds	\$ 112,700
2021B Revenue Bonds	892,400
2009 GO Bonds (Fully Accreted Value)	
2016 GO Bonds	
Financed purchases and other loans	1,506,725
<b>Total Maximum Annual Debt Service</b>	<b>\$ 2,511,825</b>

Ratio: (numerator / denominator) **3.46**

Required Debt Service Coverage Ratio: 1.10

In Compliance? (Y/N) **Yes**

**Unrestricted Funds and Days Cash on Hand**

	<b>HOSPITAL FUND ONLY</b>
Cash and Investments-current	\$ 32,084,202
Cash and Investments-non current	250,060
Sub-total	32,334,262
Less - Restricted:	
PRF and grants (Unearned Revenue)	-
Held with bond fiscal agent	-
Building and Nursing Fund	-
<b>Total Unrestricted Funds</b>	<b>\$ 32,334,262</b>

Total Operating Expenses	\$ 94,032,920
Less Depreciation	4,143,660
Net Expenses	89,889,260
Average Daily Operating Expense	\$ 328,063

Days Cash on Hand **99**

**Northern Inyo Healthcare District**  
**Statement of Cash Flows**  
**Fiscal Year 2026**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from and on Behalf of Patients	84,639,734
Payments to Suppliers and Contractors	(40,724,220)
Payments to and on Behalf of Employees	(50,581,962)
Other Receipts and Payments, Net	4,440,422
Net Cash Provided (Used) by Operating Activities	<u>(2,226,026)</u>

**CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES**

Noncapital Contributions and Grants	5,872,458
Property Taxes Received	922,448
Net Cash Provided (Used) by Noncapital Financing Activities	<u>6,794,906</u>

**CASH FLOWS FROM CAPITAL AND CAPITAL RELATED FINANCING ACTIVITIES**

Principal Payments on Long-Term Debt	(1,942,891)
Proceeds from the Issuance of Refunding Revenue Bonds	-
Payment to Defease Revenue Bonds	-
Interest Paid	(1,591,852)
Purchase and Construction of Capital Assets	2,255,315
Payments on Lease Liability	(71,540)
Payments on Subscription Liability	(702,598)
Property Taxes Received	381,929
Net Cash Provided (Used) by Capital and Capital Related Financing Activities	<u>(1,671,637)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Investment Income	881,899
Rental Income	55,564
Net Cash Provided (Used) by Investing Activities	<u>937,463</u>

**NET CHANGE IN CASH AND CASH EQUIVALENTS**

3,834,707

Cash and Cash Equivalents - Beginning of Year

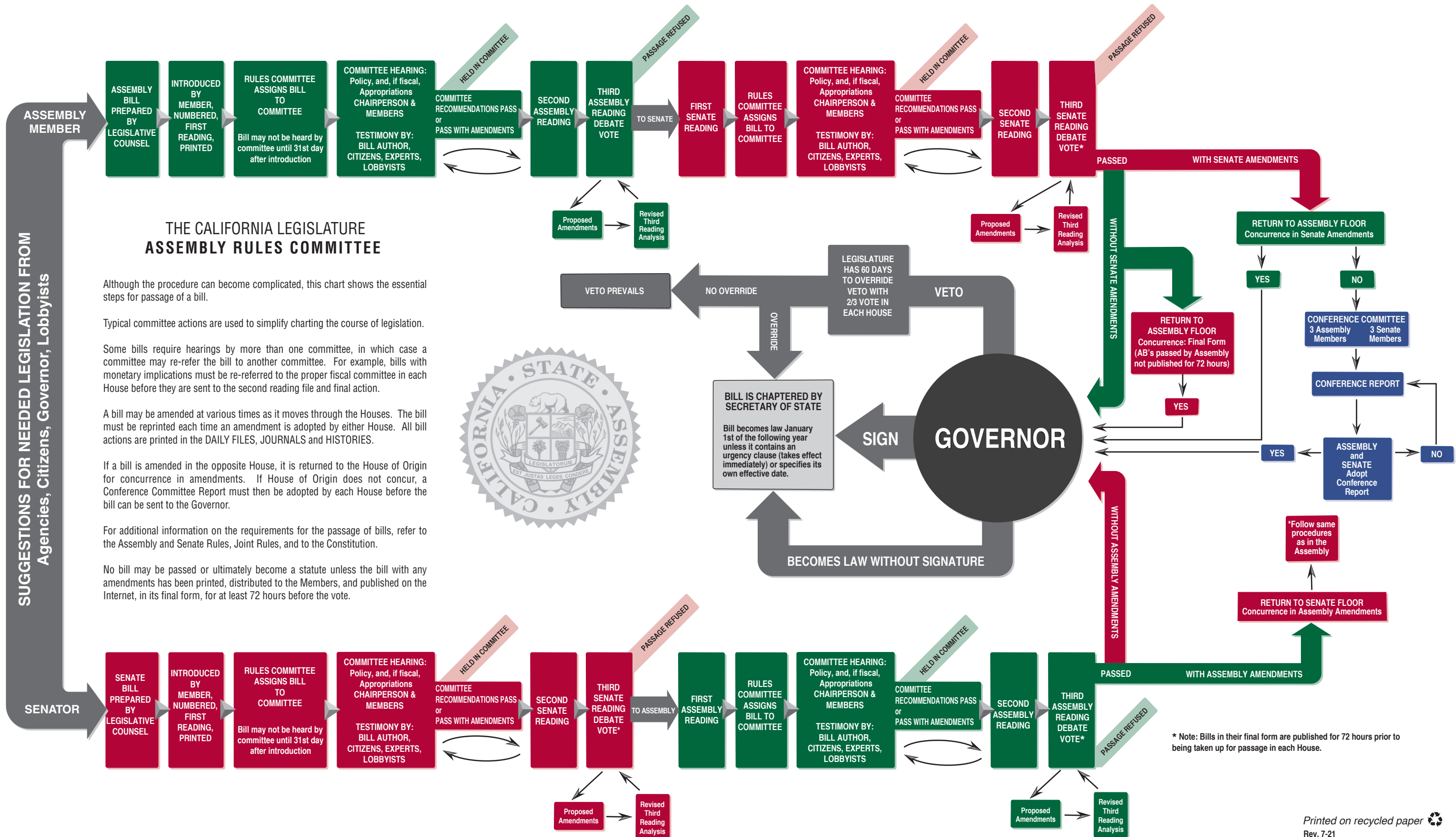
28,499,555

**CASH AND CASH EQUIVALENTS - END OF YEAR**

32,334,262

# THE LIFE CYCLE OF LEGISLATION

*From Idea into Law*



## THE CALIFORNIA LEGISLATURE ASSEMBLY RULES COMMITTEE

Although the procedure can become complicated, this chart shows the essential steps for passage of a bill.

Typical committee actions are used to simplify charting the course of legislation.

Some bills require hearings by more than one committee, in which case a committee may re-fer the bill to another committee. For example, bills with monetary implications must be re-referred to the proper fiscal committee in each House before they are sent to the second reading file and final action.

A bill may be amended at various times as it moves through the Houses. The bill must be reprinted each time an amendment is adopted by either House. All bill actions are printed in the DAILY FILES, JOURNALS and HISTORIES.

If a bill is amended in the opposite House, it is returned to the House of Origin for concurrence in amendments. If House of Origin does not concur, a Conference Committee Report must then be adopted by each House before the bill can be sent to the Governor.

For additional information on the requirements for the passage of bills, refer to the Assembly and Senate Rules, Joint Rules, and to the Constitution.

No bill may be passed or ultimately become a statute unless the bill with any amendments has been printed, distributed to the Members, and published on the Internet, in its final form, for at least 72 hours before the vote.



\* Note: Bills in their final form are published for 72 hours prior to being taken up for passage in each House.

Date Updated: 4/20/25

# NIHD Legislation Tracker

No.	Priority	Category	Legislation	Description	Status	Position				Action	Notes
						ACHD	NIHD	CSDA	CHA		
	1		AB 1923 - Soria	<b>Distressed Hospital Loan Program - \$300 million</b> Expands and funds California's Distressed Hospital Loan Program to provide financial assistance to hospitals at risk of closure. The bill broadens eligibility and allows for loan forgiveness based on financial need, with the goal of stabilizing hospital operations. It is intended to preserve access to care, particularly in rural and underserved communities.	In Asm Appropriations - Suspense File	Support		Support	Sponsor		CHA is the sponsor
	1		AB 2353 - Pacheco	<b>Requires review of any new mandate for hospitals</b> Requires an independent evaluation of legislation that imposes new requirements on hospitals to assess its cost and impact on healthcare affordability. The bill aims to provide lawmakers with better information on how proposed policies affect hospital operations and overall healthcare costs. It is intended to improve decision-making and prevent unintended financial strain on hospitals and the healthcare system.	In Asm Appropriations	Support		Watch	Sponsor		CHA is the sponsor
	1		AB 1811 - Rogers	<b>Health Professions Shortage Areas preservation</b> These designations support recruitment and retention of healthcare providers by maintaining eligibility for existing federal and state incentive programs, such as loan repayment and grants. The bill is intended to preserve provider availability in underserved and rural communities.	Asm Floor	Sponsor		Support			ACHD is sponsor
	1		AB 1900 - Kalra	<b>Single payer health system</b> Proposes the establishment of a statewide single-payer health care system in which the state would finance and oversee coverage for all Californians. The bill would significantly restructure how hospitals and providers are paid by replacing much of the current multi-payer system with a state-administered model. While intended to expand access and control costs, it would have major implications for hospital reimbursement, financial sustainability, and operations.	In Rules	None		Watch			
	1		AB 2208 - Stefani	<b>Maintains three month retroactive eligibility for Medi-Cal. Puts in place co pays for Medi-Cal as required by HR-1</b> maintains the current three-month retroactive eligibility period for Medi-Cal, allowing patients to receive coverage for services provided prior to enrollment. The bill also implements cost-sharing requirements, including co-pays, in alignment with federal policy changes under H.R. 1. It is intended to preserve access to coverage while aligning Medi-Cal policies with federal requirements.	In Asm Appropriations - Suspense File	None		None			
	1		AB 1671 - Tangjpa	<b>Creates grant program for providers to serve in rural areas</b> Establishes a grant program to support healthcare providers who commit to serving in rural and underserved areas. The bill is intended to improve workforce recruitment and retention by offering financial incentives to providers. It aims to expand access to care by increasing the availability of healthcare professionals in rural communities.	In Asm Appropriations -Suspense File	None		Watch			

Date Updated: 4/20/25

# NIHD Legislation Tracker

No.	Priority	Category	Legislation	Description	Status	Position				Action	Notes
						ACHD	NIHD	CSDA	CHA		
	1		AB 2665 - Tangipa	<b>Budget request for Northern and Southern Inyo HCDs</b> a budget request that seeks state funding support specifically for the Northern and Southern Inyo Healthcare Districts. The bill is intended to provide financial resources to sustain operations, infrastructure, or services in these rural districts.	Pulled	None	Support	None		Letter Sent 4/7/26	
	2		AB 2282 - Alanis	<b>Free Standing Emergency Department for Del Puerto HCD</b> Authorizes the establishment of a freestanding emergency department in the Del Puerto area to expand access to emergency medical services. The bill is intended to address gaps in emergency care availability in a rural and underserved region. It supports improved access to timely care where hospital-based emergency services are not readily available.	In Asm Appropriations	None		Support			
	2		AB 2311 - Schiavo	<b>Healthcare Districts hiring physicians</b> Expands the authority of healthcare districts to employ physicians and directly provide medical services. The bill is intended to improve access to care by allowing districts greater flexibility in staffing and service delivery. It supports rural and underserved communities where recruiting and retaining providers is a challenge.	In Asm Appropriations	Sponsor	Support	Support		Letter Sent 3/16/26	
	2		AB 1607 - M. Gonzalez	<b>Extension of sunset for Maddy Emergency Medical Services Fund</b> Removes the sunset on counties' authority to levy penalties that fund the Maddy Emergency Medical Services (EMS) Fund, maintaining the funding mechanism for emergency medical and trauma services. By preserving this funding structure, the bill supports continued operation of EMS systems. These services are critical to maintaining access to emergency care, particularly in rural and underserved communities.	In Senate	None		Watch			
	2		AB 2729 - Bonta	<b>Employer fee for employees on Medi-Cal</b> Would impose a fee on large employers whose employees rely on Medi-Cal for health coverage. The bill is intended to shift some of the cost burden to employers whose workers depend on public health programs. It aims to support Medi-Cal funding but may increase costs for certain employers.	In Asm Appropriations - Suspense File	None		Watch			
	2		SB 1422 - Durazo	<b>Allows for individuals who are unsatisfactory immigration status to apply for full scope Medi-Cal</b> Expands eligibility for full-scope Medi-Cal to individuals regardless of immigration status. The bill is intended to increase access to comprehensive health coverage for underserved populations. It would likely increase enrollment in Medi-Cal and expand access to care across the healthcare system.	In Sen Appropriations - Suspense File	None		None			
	3		SB 1187 - Durazo	<b>Brown Act - Relates to what makes majority for a legislative body</b> Clarifies that a majority under the Brown Act is based on the total number of authorized board seats, including vacancies. The bill is intended to eliminate ambiguity and ensure consistent application of open meeting requirements for local agencies. It primarily affects governance procedures and how meetings are defined.	In Assembly	None		Watch			

Date Updated: 4/20/25

# NIHD Legislation Tracker

No.	Priority	Category	Legislation	Description	Status	Position				Action	Notes
						ACHD	NIHD	CSDA	CHA		
	3		AB 2131 - Rubio	<p><b>Exclude freestanding structures like congregate living health facilities or hospices from seismic requirements.</b>                      Exempts certain freestanding health care facilities, such as congregate living health facilities and hospices, from California's hospital seismic safety requirements. The bill is intended to reduce regulatory and financial burdens on these smaller or non-acute care facilities. It recognizes that these facilities may not require the same level of seismic compliance as full acute care hospitals.</p>	In Asm Health - Dead for 2026	None		Support			
	1		HR 8209 - Tonko	<p><b>Bipartisan legislation introduced to extend School-Based Health Centers grant program through 2031</b>                      The SBHC grant program provides competitive funding to support the establishment and operation of school-based health centers. Grants can be used to acquire or lease equipment, support workforce training, pay staff salaries and cover operational and management costs. The program prioritizes communities facing significant barriers to care, including areas with high rates of uninsured children.</p>	House Committee	None	Support	None			
	1		AB 2386 - Alvarez	<p><b>Licensed Physicians from Mexico Program</b>                      Expands California's physician workforce pathways by allowing physicians from Mexico who complete a limited-term program to transition to full licensure and continue practicing in the state. The bill also creates a provisional licensing pathway for internationally trained physicians to practice under supervision and eventually obtain full licensure. It is intended to address physician shortages—particularly in underserved and rural areas—while maintaining oversight and training requirements.</p>	In Asm Appropriations - Suspense File						



DATE: May 2026  
TO: Board of Directors, Northern Inyo Healthcare District  
FROM: Christian Wallis, CEO  
RE: Values and Taglines

## MEMORANDUM

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### Background

At the March 2026 Board meeting, the Mission and Vision statements were reviewed and approved.

- **Mission:** Northern Inyo Healthcare District provides health care services to improve the quality of life and health for all we serve.
- **Vision:** Northern Inyo Healthcare District will be known throughout the Eastern Sierra Region for providing high quality, compassionate, comprehensive care in coordination with regional partners.

The next step in completing the District’s strategic framework is to finalize the organizational values and tagline.

### Discussion

Multiple versions of organizational values currently exist across the District:

- **NIH.org Website Values:**  
Core Values (Compassion, Integrity); Aspirational Values (Quality/Excellence, Innovation); Permissive Values (Team-Based Care, Safety)
- **NIH.org Board of Directors Values:**  
Integrity; Innovative Vision; Stewardship; Teamwork
- **2024 Strategic Plan Values (Recommended):**
  - o Respect – Trust, engagement, courtesy, professionalism, and empathy
  - o Compassion – Leading with empathy to preserve dignity
  - o Stewardship – Mindful use of resources
  - o Excellence – Pursuit of excellence in quality and safety
  - o Accountability – Reliable access to exceptional care

Tagline options were reviewed. The current tagline, “One Team, One Goal, Your Health,” continues to resonate with staff and the community and is already incorporated throughout District marketing and communications materials. Maintaining the current tagline supports consistency in branding and organizational messaging moving forward.

## **Recommendations**

Approve adoption of the following values.

### **Values:**

- Compassion
- Accountability
- Respect
- Excellence
- Stewardship



DATE: May 2026  
TO: Board of Directors, Northern Inyo Healthcare District  
FROM: Ali Feinberg, Quality Manager  
RE: Grievance Committee

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## MEMORANDUM

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### Background

In April 2026, Northern Inyo Healthcare District implemented a multidisciplinary Grievance Committee process intended to support earlier review, coordination, and resolution of escalated patient concerns and grievances. The process is part of ongoing quality improvement, patient experience, and Beta HEART culture initiatives.

The Grievance Committee was developed to create a more centralized and collaborative process for reviewing escalated concerns that may involve patient care, communication, workflow issues, billing concerns, or other operational matters. The current structure allows escalated concerns identified through unusual occurrence reports (UORs) and compliance review processes to be evaluated collaboratively by multiple operational areas to determine appropriate next steps.

### Discussion

The Grievance Committee currently meets bi-weekly, with additional ad hoc meetings occurring as needed depending on the nature or urgency of a concern. Escalated cases are typically referred to the committee through unusual occurrence reports (UORs) and compliance review processes.

The committee is coordinated by the Quality Team and includes representatives from:

- Physicians
- Nursing
- Finance
- Quality
- Risk Management

This multidisciplinary structure allows the organization to review concerns from multiple perspectives simultaneously and coordinate potential responses, investigations, workflow review, and patient follow-up efforts in a more unified manner.

Supports:

- Earlier patient outreach and communication
- Improved coordination between departments
- Review of operational workflows contributing to concerns
- Identification of issues that may require peer review or referral to the Medical Executive Committee (MEC)

Potential outcomes resulting from committee review may include:

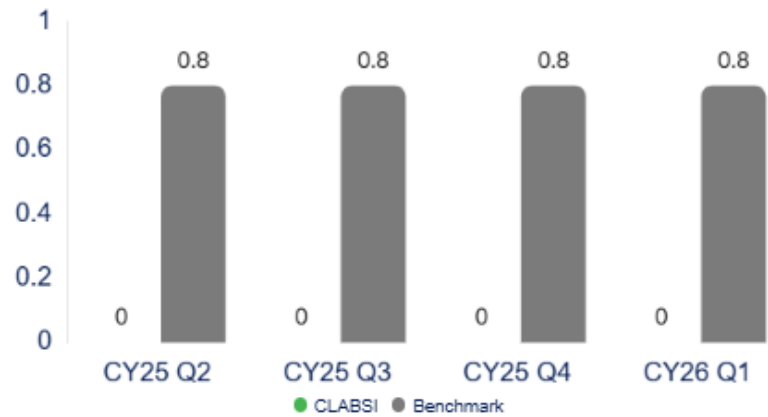
- Referral for physician peer review through MEC processes
- Review of operational or departmental workflows
- Patient account or billing review
- Additional patient communication or follow-up actions

As the process was implemented recently, formal outcome data and trend analysis are not yet available. Staff indicated the process is still developing operationally and may continue to evolve as additional experience and feedback are obtained.

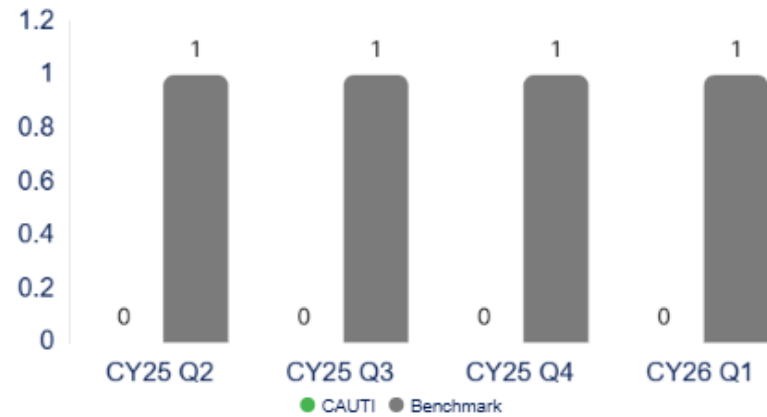
## NIHD Quality Committee Dashboard

"<" means lower is better

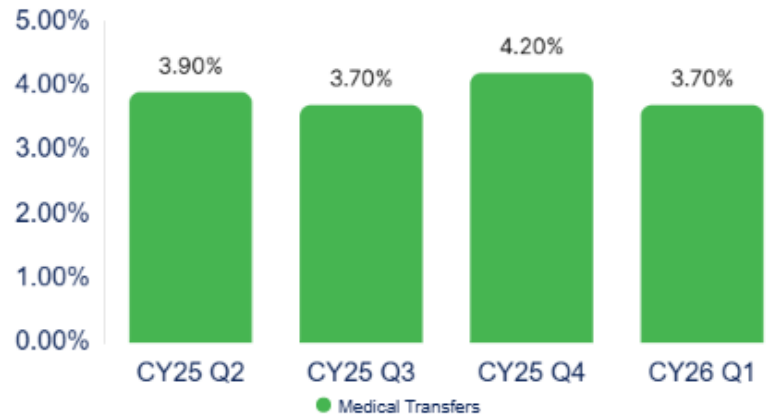
Central Line-Associated Bloodstream Infection <



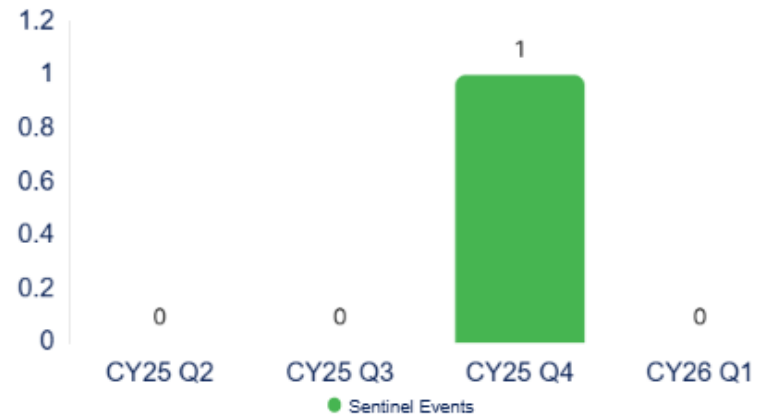
Catheter-Associated Urinary Tract Infection <



Medical Transfer Rate



Sentinel Events <



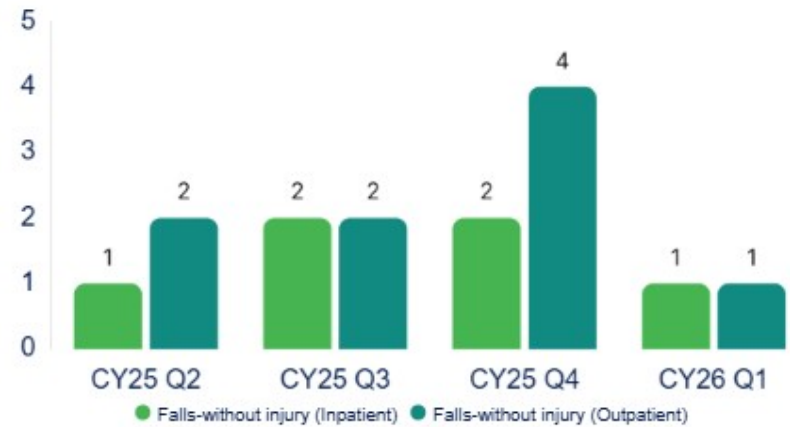
"<" means lower is better

# Quality Committee Dashboard CY2026 Q1

Patient Falls- With Injury <



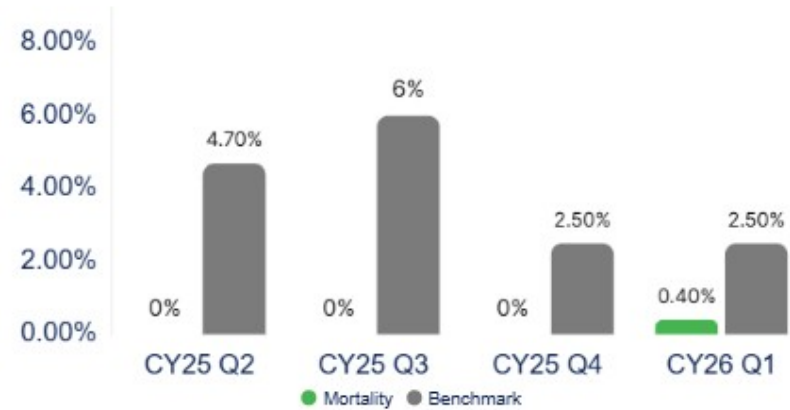
Patient Falls- Without Injury <



30 Day Readmission <



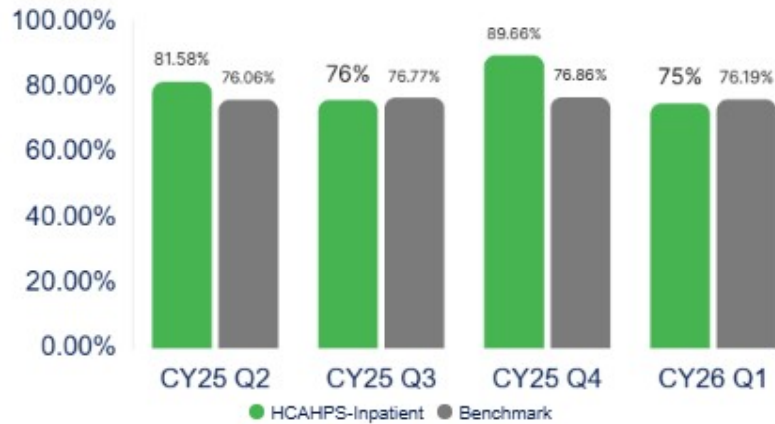
Mortality <



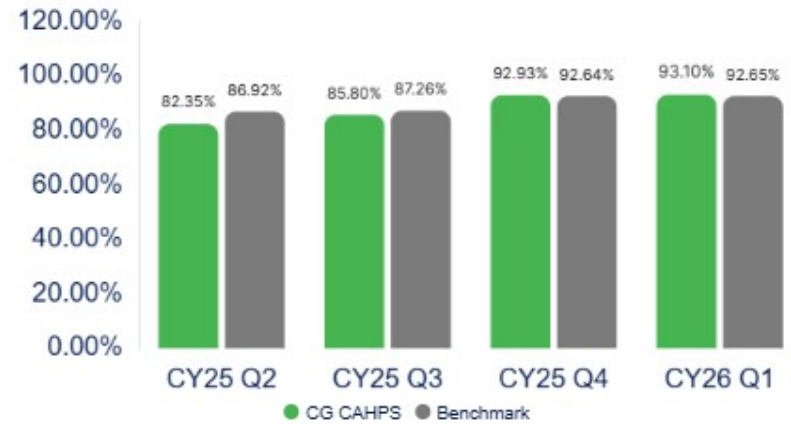
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# Quality Committee Dashboard CY2026 Q1

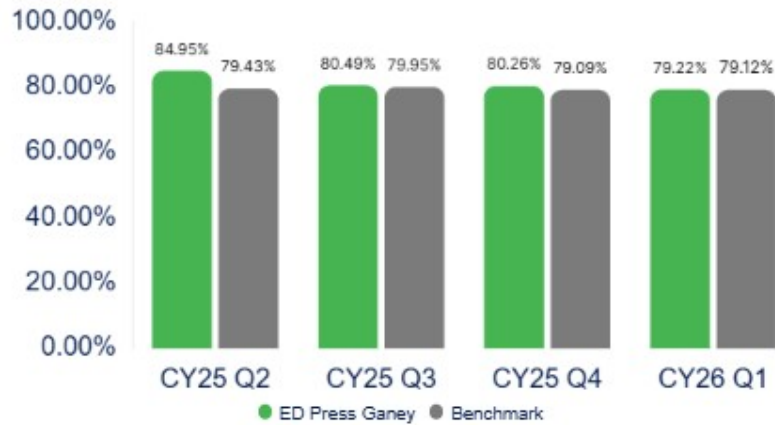
Likelihood to Recommend Top Box Score (Inpatient)



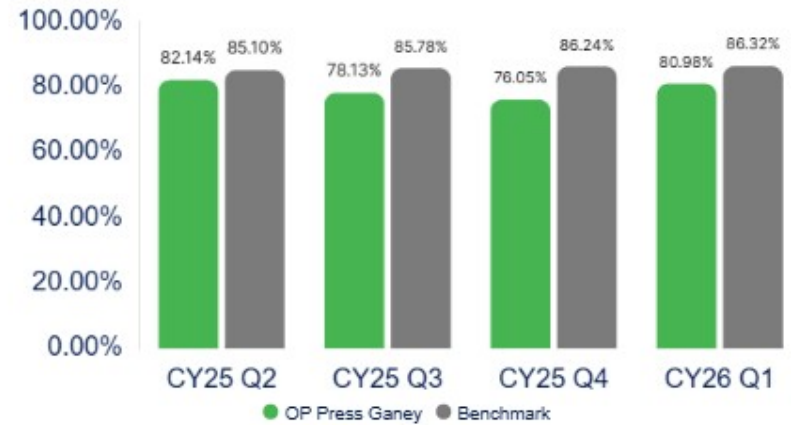
Likelihood to Recommend Top Box Score (Clinic)



Likelihood to Recommend Top Box Score (ED)



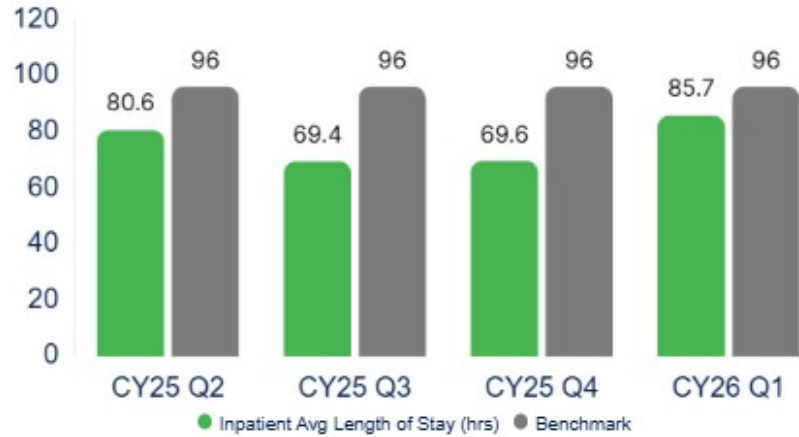
Likelihood to Recommend Top Box Score (OP)



"<" means lower is better

# Quality Committee Dashboard CY2026 Q1

**Inpatient Average Length of Stay (hours) <**



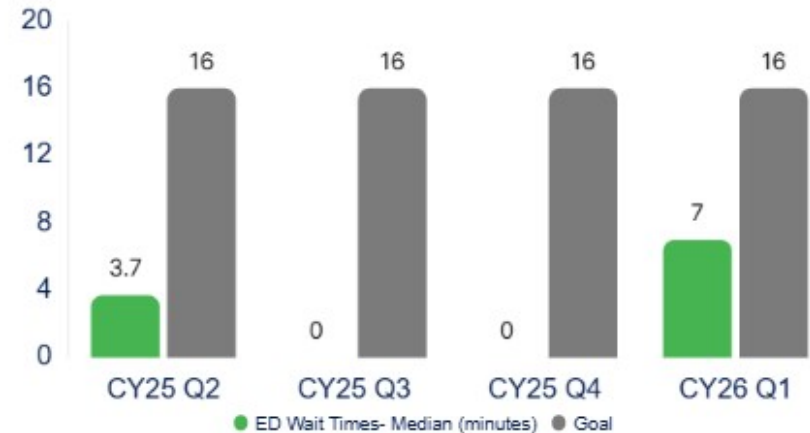
**Inpatient Discharge Time (hours) <**



**ED Left Without Being Seen <**



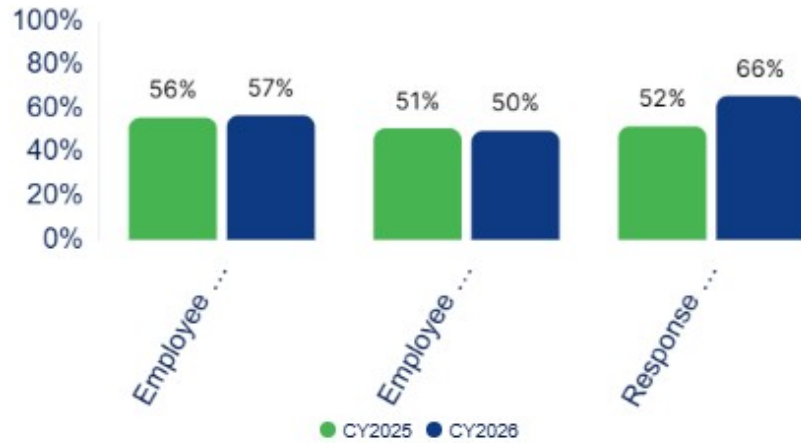
**ED Wait Times- Median (minutes) <**



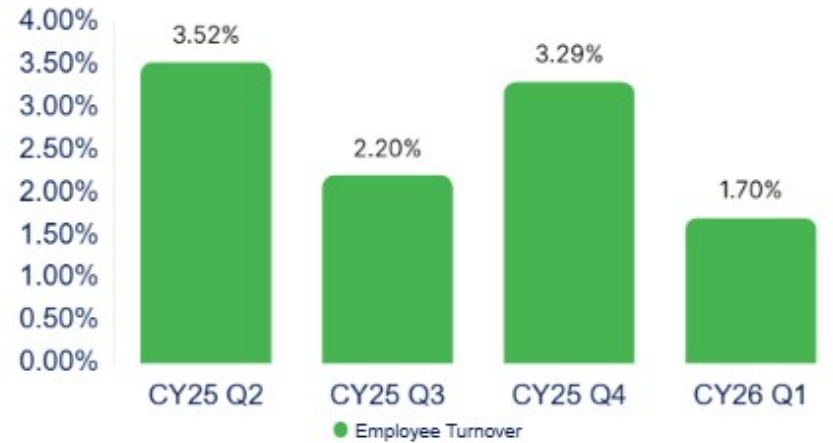
“<” means lower is better

# Quality Committee Dashboard CY2026 Q1

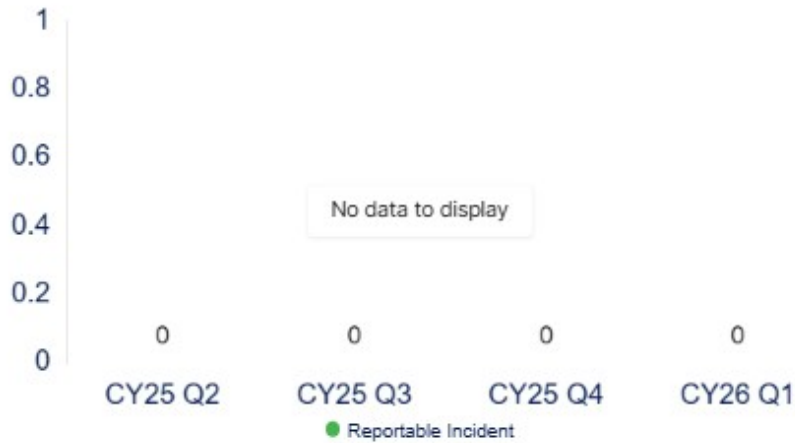
## Employee Engagement



## Employee Turnover



## Reportable Incidents- Employees



## Workers Comp Claims



"<" means lower is better