



A G E N D A

LAST FRONTIER HEALTHCARE DISTRICT FINANCE COMMITTEE

Tuesday, March 24, 2026 – 3:30 pm
Education Conference Room – Modoc Medical Center
1111 N Nagle St. Alturas, California

Parties with a disability, as provided by the American Disabilities Act, who require special accommodations or aids in order to participate in this public meeting should make requests for accommodation to the Modoc Medical Center Administration at least 48 hours prior to the meeting.

Subject	Discussion	Attachment
1. Call to Order		
2. Agenda Approval	R. Boulade - Changes, additions and/or deletions to the Agenda.	
3. Minutes of the January 27, 2026 Regular LFHD Finance Committee Meeting	D. King – Presentation of the January 27, 2026, Regular LFHD Finance Committee meeting for approval.	Attachment A
4. Discussion Items		
A. LFHD Financial Statement – February 2026 (unaudited)	J. Lin – LFHD Financial Statement – February 2026 (<i>unaudited</i>)	Attachment B
B. Finance Directors' Report	J. Lin – Update on the Accounting department.	
C. CEO's Report	K. Kramer – Update on District/Hospital projects.	
5. Adjournment		

AGENDA POSTED AT: MODOC COUNTY COURTHOUSE / ALTURAS CITY HALL / MMC WEBSITE/ MMC LOBBY ENTRANCE - WWW.MODOCMEDICALCENTER.ORG ON March 19, 2026.

ATTACHMENT A

Regular LFHD Finance Committee Meeting Minutes

January 2025



MINUTES

LAST FRONTIER HEALTHCARE DISTRICT FINANCE COMMITTEE

Tuesday, January 27, 2026 – 3:30 pm
Modoc Medical Center; Education Conference Room;
1111 N Nagle St.; Alturas, California

Present

- Denise King
- Scott Swasey
- Kevin Kramer
- Rose Boulade
- Jin Lin
- Joseph Johnson

Absent:

Subject	Discussion	Action
1. Call to Order	Rose Boulade , called the meeting of the Last Frontier Healthcare District Finance Committee to order at 3:36 pm on Tuesday, January 27, 2026, in the Education Conference Room at Modoc Medical Center in Alturas, California.	
2. Agenda Approval	R. Boulade - Changes, additions, deletions to the Agenda.	Kevin Kramer approved the agenda as presented. Scott Swasey seconded.
3. Minutes of the December 9, 2025, Regular LFHD Finance Committee Meeting	D. King presented the minutes of the December 9, 2025, LFHD Finance Committee Regular Meeting.	Scott Swasey approved the minutes as presented. Kevin Kramer seconded.
4. Discussion Items		
A. Last Frontier Healthcare District Financial Statement – December 2025 (unaudited)	J. Lin presented the <i>unaudited</i> Last Frontier Healthcare District Financial Statement for <i>December 2025</i> from the narratives and financial statements provided in the Finance Committee meeting packet.	
B. Last Frontier Healthcare District FYE 2025 Financial Audit (audited)	J. Lin presented the <i>audited</i> Last Frontier Healthcare District FYE 2025 Audit from the narratives and financial statements provided in the Finance Committee meeting packet.	
C. Finance Directors Report	<p>Accounting</p> <ul style="list-style-type: none"> • We received the audited Financial Statement in December. • W-2s have been released to all employees. • We are working on 1099s to send out to the vendors by this Friday. <p>Purchasing</p> <ul style="list-style-type: none"> • Still busy stocking inventory for the new departments: Infusion, Mountain View SNF, and Mountain View Dietary. <p>Floaters</p>	

Subject	Discussion	Action
	<ul style="list-style-type: none"> • One of the floaters left for another job opportunity. I am still considering whether we should have a replacement. • We have 4 floaters total now. 	
D. CEO's Report	<p>Physician Recruitment</p> <ul style="list-style-type: none"> • We are currently looking for the following permanent providers: • Two physicians (one for Canby Clinic and one for Alturas Clinic) • A FNP/PA for the Emergency Room • A FNP/PA for Canby Clinic • A FNP/PA for the Skilled Nursing Facility • Three budget amendments will be going to the Board for ER coverage. • We will be bringing PA's up to the same pay scale as an FNP. <p>SNF Closeout</p> <ul style="list-style-type: none"> • USDA Loan is now closed, and the interim loan is paid off. <p>Other Items</p> <ul style="list-style-type: none"> • We need to develop a call schedule for SART Nurses and pay them for on-call. We will also be adding it as a requirement on the job description. • Security data breach occurred at 4:00 am – will report back when we have more information. 	

5. Adjournment **Rose Boulade** adjourned the LFHD Finance Committee meeting at 4:48 pm. The next meeting of the Last Frontier Healthcare District Finance Committee will be Tuesday February 26, 2026, at 3:30 pm and will be held in the Education Conference Room at Modoc Medical Center in Alturas, California.

Respectfully submitted:

Denise King
 Last Frontier Healthcare District Clerk

 Date

ATTACHMENT B

**LFHD FINANCIAL
STATEMENT**

February

2026

(unaudited)

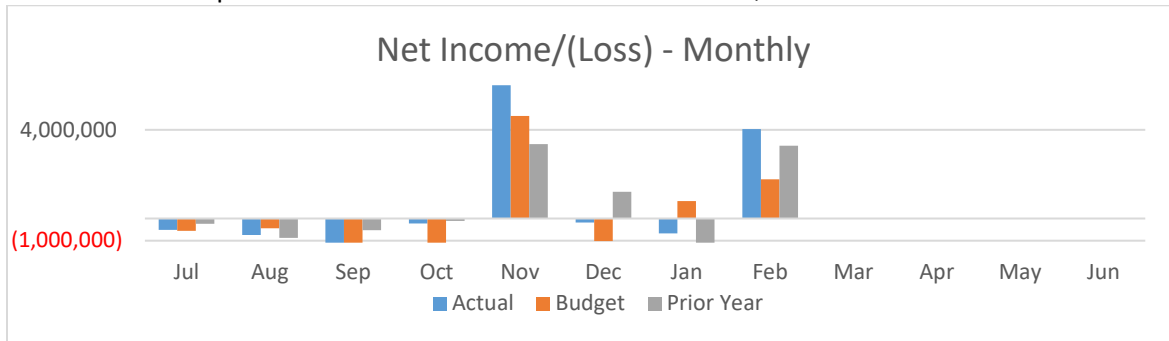


Modoc Medical Center
Financial Narrative
For the Month of February 2026

Prepared by Jin Lin, Finance Director

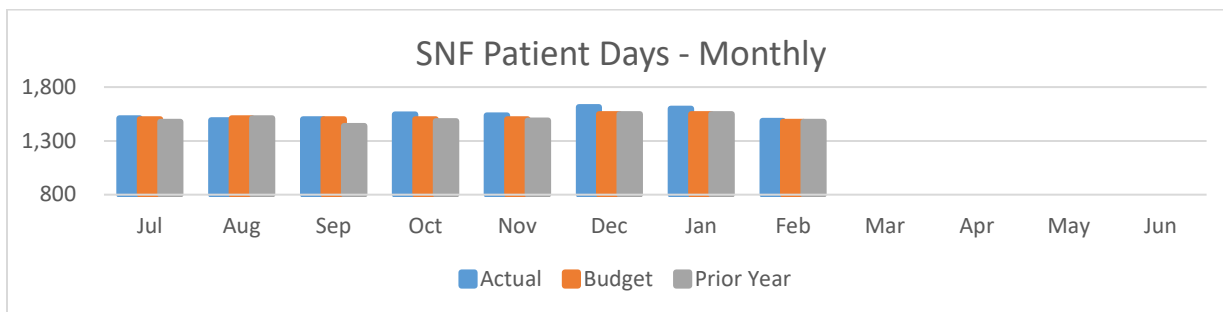
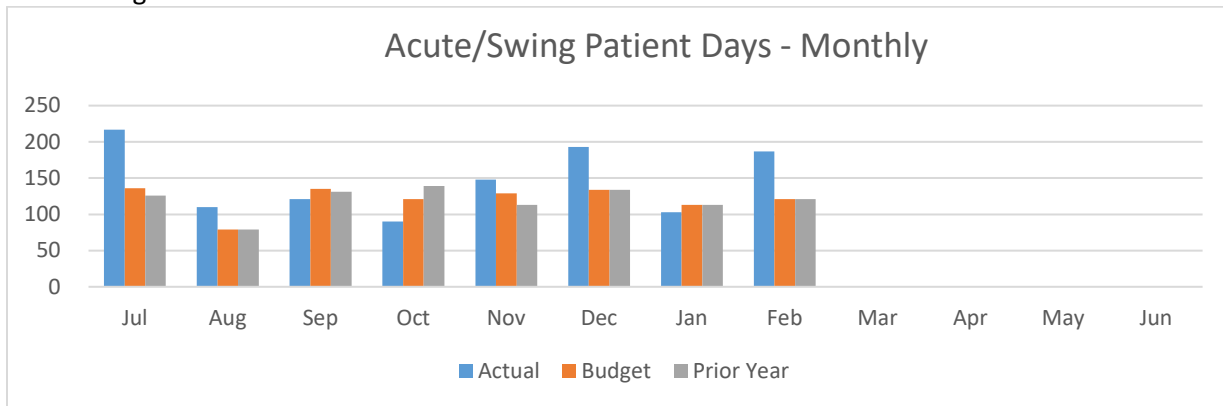
Summary

During the month of February, Modoc Medical Center reported an income from operations of \$4.24 million, outperforming the budget that anticipated an operating income in February of \$1.71 million. Inpatient revenue was above the budget by \$480K in February. Outpatient revenue was above budget by \$877K for the month. Total patient revenue was \$6.02 million, above budget of \$1.36 million. Modoc Medical Center reported a total net income of \$4.03 million for the month, outperforming the budget that anticipated an overall budget income for the month of \$1.78 million, and this difference is due to Medicare Cost Report Settlement of FY 2025 in the amount of \$2.4 million MMC received.



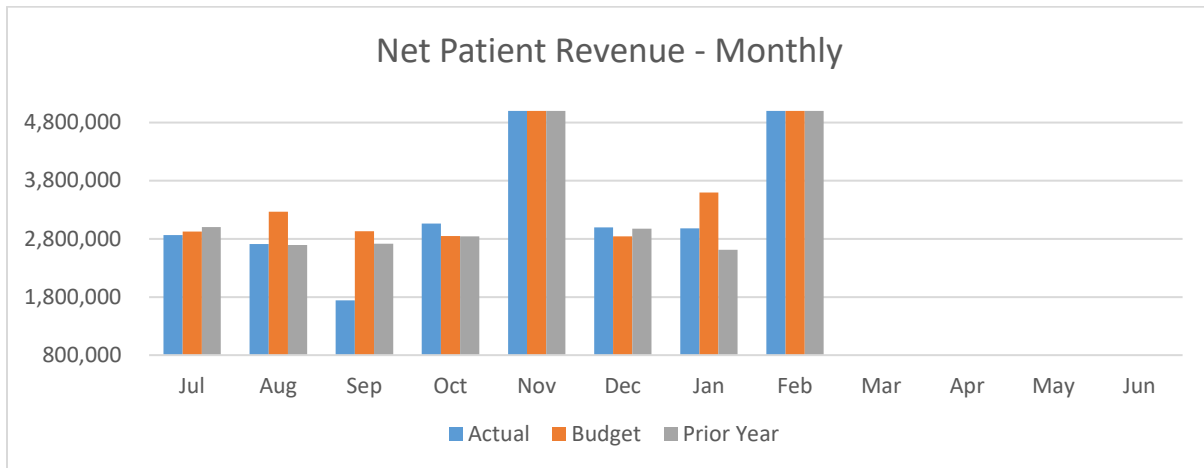
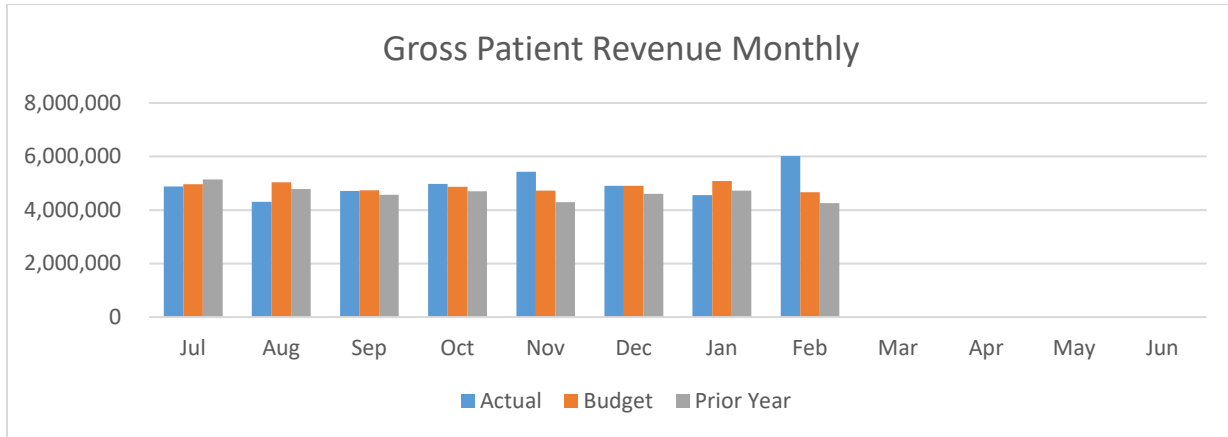
Patient Volumes

Combined Acute Days were above budget for the month by 66 days. SNF Patient Days were 1,487 for the month. Overall Inpatient and SNF Days were above budget by 76 days (1,674 actual vs. 1,598 budget). Most outpatient visits were above budget; however, ER, Amb, Canby Clinic, UT and PT were below budget.



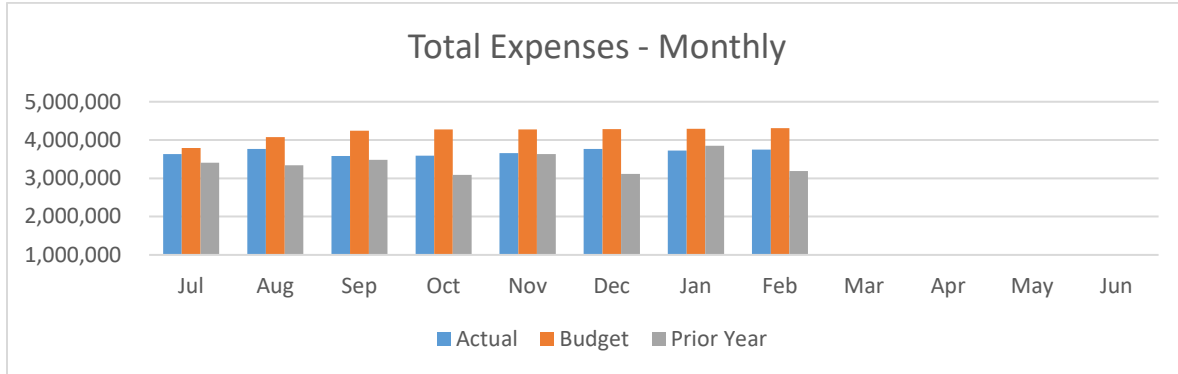
Revenues

Gross revenue was above budget of \$1.36 million, and net revenue was above budget in the month of February. Gross Patient Revenues were \$6.02 million, compared to the budget of \$4.66 million. Inpatient Revenue was \$1.70 million compared to the budget of \$1.22 million; and Outpatient Revenue was \$4.32 million compared to the budget of \$3.44 million. Total deductions from revenue were - \$1.94 million, compared to budget -\$1.28 million. Net patient Revenue was \$7.95 million, compared to budget of \$5.94 million.



Expenses

Total operating expenses were \$3.75 million this month, which is \$563K lower than budgeted operating expenses. The decrease was mainly in Payroll, Purchased Services, and Supplies.

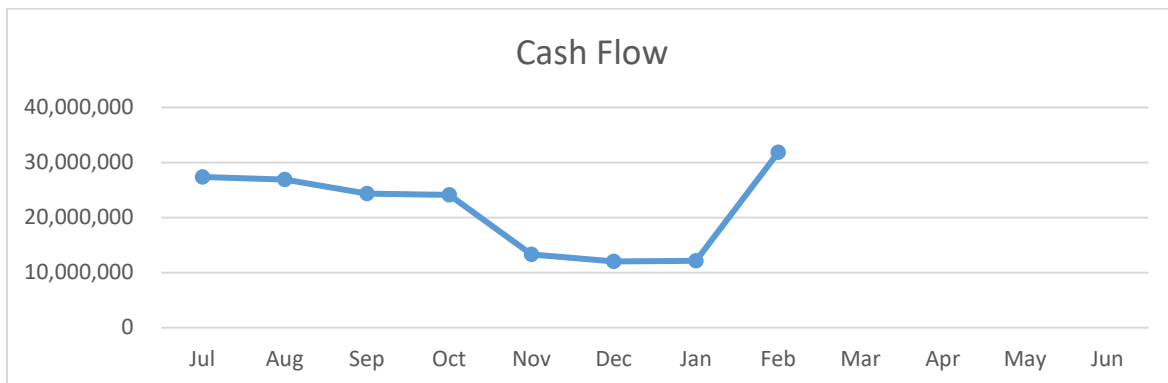


Non-Operating Activity

Non-Operating expenses for the month were as follows: accrued Interest expense from USDA Loan was \$234K. Interest income of \$69K was earned from CDs. The retail pharmacy showed a loss of \$41K. Total non-operating net loss for the month was \$209K, which was under the budget.

Balance Sheet

Cash increased in February by \$20 million to \$31.86 million. MMC received payment of \$17 million from VRRP IGT; \$2.4 million from Medicare Cost Report Settlement; and \$512K from Modoc County Notes Receivable. The total current liabilities were \$5.3 million. Days in Cash totaled 265. Days in AP totaled 19. Days in AR totaled 73. The current ratio was 7.49. Net AR as a percentage of gross AR was 47.27%.



Modoc Medical Center
Income Statement
For the month of February 2026

	Month	Feb-26 Budget	Variance	Prior Year Month	2026 YTD	2026 YTD Budget	Variance	Prior Year YTD
Revenues								
Room & Board - Acute	829,139	469,548	359,590	463,733	4,794,879	5,010,469.78	(215,591)	4,855,006
Room & Board - SNF	871,877	751,396	120,481	743,957	7,305,431	6,564,196.66	741,234	6,320,625
Total Inpatient Revenue	1,701,016	1,220,945	480,071	1,207,690	12,100,310	11,574,666	525,643	11,175,630
Outpatient Revenue	4,315,586	3,438,931	876,655	3,055,600	28,414,183	27,382,318	1,031,865	25,913,656
Total Patient Revenue	6,016,602	4,659,876	1,356,726	4,263,290	40,514,492	38,956,984	1,557,508	37,089,286
Bad Debts (580000,580011,58010)	132,101	(33,792)	165,894	(95,063)	823,381	(154,388)	977,769	(1,157,246)
Contractuals Adjs	(2,093,338)	(1,265,934)	(827,404)	(1,754,932)	4,193,291	5,827,985	(1,634,693)	4,418,088
Admin Adjs (5930002-593001,598)	24,770	16,897	7,873	29,005	1,085,871	135,176	950,695	3,810,369
Total Revenue Deductions	(1,936,467)	(1,282,829)	(653,638)	(1,820,990)	6,102,543	5,808,772	293,771	7,071,211
Net Patient Revenue	7,953,069	5,942,704	2,010,364	6,084,280	34,411,949	33,148,212	1,263,738	30,018,076
% of Charges	132.2%	127.5%	4.7%	142.7%	84.9%	85.1%	-0.2%	80.9%
Other Revenue	31,929	77,967	(46,037)	199,850	340,462	812,618	(472,156)	468,433
Total Net Revenue	7,984,998	6,020,671	1,964,327	6,284,130	34,752,412	33,960,830	791,582	30,486,509
Expenses								
Salaries	1,613,719	1,786,338	(172,619)	1,392,813	13,757,087	14,216,831	(459,744)	11,781,288
Benefits and Taxes	209,638	545,335	(335,697)	309,262	2,930,192	4,199,746	(1,269,554)	2,556,144
Registry	433,811	284,982	148,829	336,686	1,997,807	2,279,853	(282,047)	2,311,525
Professional Fees	518,644	428,447	90,197	366,723	3,373,362	3,186,607	186,755	3,126,327
Purchased Services	140,264	237,633	(97,370)	122,231	1,097,858	1,868,004	(770,146)	1,364,747
Supplies	340,668	413,129	(72,461)	291,609	2,825,767	3,308,796	(483,029)	2,708,757
Repairs and Maint	42,206	36,191	6,015	22,479	324,536	300,474	24,062	250,786
Lease and Rental	3,822	4,541	(719)	648	25,414	36,342	(10,928)	37,981
Utilities	90,705	79,256	11,449	77,902	562,712	634,049	(71,336)	569,600
Insurance	44,026	45,821	(1,795)	45,671	325,362	366,571	(41,209)	368,690
Depreciation	245,372	343,633	(98,260)	163,743	1,786,434	2,459,157	(672,723)	1,408,913
Other	65,455	106,427	(40,972)	63,117	599,637	711,460	(111,822)	631,093
Total Operating Expenses	3,748,330	4,311,733	(563,403)	3,192,885	29,606,170	33,567,891	(3,961,721)	27,115,850
Income from Operations	4,236,668	1,708,938	2,527,730	3,091,245	5,146,242	392,939	4,753,303	3,370,659
Property Tax Revenue	0	0	0	0	1,345,292	1,596,367	(251,075)	1,339,079
Interest Income	69,472	107,670	(38,198)	134,733	631,415	861,363	(229,948)	904,414
Interest Expense	(233,855)	(155,543)	(78,313)	64,557	(1,613,248)	(1,094,651)	(518,597)	(911,590)
Gain/Loss on Asset Disposal/Fortera	0	0	0	0	0	0	0	0
Retail Pharmacy Net Activity	(40,727)	123,795	(164,522)	5,162	715,992	969,306	(253,314)	223,943
DISTRICT VOUCHERS AND OTHER	(3,916)	(14,744)	10,828	(14,744)	(33,482)	(68,881)	35,399	(69,099)
Total Non-Operating Revenue	(209,026)	61,179	(270,205)	189,708	1,045,969	2,263,505	(1,217,535)	1,486,748
Net Income/(Loss)	4,027,642	1,770,117	2,257,525	3,280,953	6,192,211	2,656,444	3,535,768	4,857,407
EBIDA	4,506,869	2,269,292	2,237,577	3,380,138	9,591,894	6,210,252	3,381,642	7,177,910
Operating Margin %	53.1%	28.4%	24.7%	49.2%	14.8%	1.2%	13.7%	11.1%
Net Margin %	50.4%	29.4%	21.0%	52.2%	17.8%	7.8%	10.0%	15.9%
EBIDA Margin %	56.4%	37.7%	18.8%	53.8%	27.6%	18.3%	9.3%	23.5%

Modoc Medical Center
Income Statement Trend

	Feb-25	FYE 2025 YTD July-Feb	FYE 2026 YTD July-Feb	Jul-25	Aug-25	Sep-25	Oct-25	Nov-25	Dec-25	Jan-26	Feb-26
Revenues											
Room & Board - Acute	463,733	4,855,006	4,794,879	685,444	529,453	467,429	452,283	571,794	726,928	532,410	829,139
Room & Board - SNF	743,957	6,320,625	7,305,431	841,152	893,655	878,216	946,063	942,003	992,223	940,242	871,877
Total Inpatient Revenue	1,207,690	11,175,630	12,100,310	1,526,595	1,423,108	1,345,645	1,398,346	1,513,797	1,719,151	1,472,651	1,701,016
Outpatient Revenue	3,055,600	25,913,656	28,414,183	3,351,869	2,878,680	3,369,321	3,571,943	3,919,351	3,429,157	3,578,275	4,315,586
Total Patient Revenue	4,263,290	37,089,286	40,514,493	4,878,465	4,301,788	4,714,967	4,970,289	5,433,148	5,148,309	5,050,926	6,016,602
Bad Debts	(95,063)	(1,157,246)	823,381	84,182	101,595	192,942	68,244	223,030	(104,018)	125,304	132,101
Contractual Adjs	(1,754,932)	4,418,088	4,193,291	1,918,848	1,481,549	1,894,197	1,731,019	(4,281,656)	1,908,514	1,634,160	(2,093,338)
Admin Aids	29,005	3,810,369	1,085,871	12,361	24,241	884,264	109,742	(331,083)	344,426	17,150	24,770
Total Revenue Deductions	(1,820,990)	7,071,211	6,102,543	2,015,392	1,607,384	2,971,403	1,909,004	(4,389,709)	2,148,922	1,776,614	(1,936,467)
Net Patient Revenue	6,084,280	30,018,076	34,411,950	2,863,073	2,694,403	1,743,564	3,061,284	9,822,857	2,999,387	3,274,312	7,953,069
% of Charges	142.7%	80.9%	84.9%	58.7%	62.6%	37.0%	61.6%	180.8%	58.3%	64.8%	132.2%
Other Revenue	199,850	468,433	340,462	37,741	14,505	34,509	66,379	33,683	41,958	79,759	31,929
Total Net Revenue	6,284,130	30,486,509	34,752,412	2,900,814	2,708,908	1,778,073	3,127,663	9,856,540	3,041,345	3,354,071	7,984,998
Expenses											
Salaries	1,392,813	11,781,288	13,757,087	1,785,419	1,690,354	1,684,758	1,729,366	1,843,644	1,778,637	1,631,191	1,613,719
Benefits and Taxes	309,262	2,556,144	2,930,192	377,349	382,644	340,699	374,615	375,762	379,134	490,351	209,638
Registry	336,686	2,311,525	1,997,807	262,589	207,040	199,454	240,036	196,051	176,352	282,474	433,811
Professional Fees	366,723	3,126,327	3,373,362	379,442	488,717	373,455	441,028	281,514	468,475	422,087	518,644
Purchased Services	122,231	1,364,747	1,097,858	58,880	209,739	118,558	152,633	139,926	132,753	145,105	140,264
Supplies	291,609	2,708,757	2,825,767	397,284	344,376	403,531	351,006	411,097	301,980	275,824	340,668
Repairs and Maint	22,479	250,786	324,536	32,193	80,938	55,206	30,158	25,319	34,313	24,202	42,206
Lease and Rental	648	37,981	25,414	2,393	1,683	2,205	3,241	3,151	1,749	7,171	3,822
Utilities	77,902	569,600	562,712	59,208	60,628	56,867	54,083	65,332	111,339	64,551	90,705
Insurance	45,671	368,690	325,362	43,282	44,241	43,413	20,745	20,745	43,103	65,808	44,026
Depreciation	163,743	1,408,913	1,786,434	183,888	183,829	177,432	182,003	228,214	314,861	270,835	245,372
Other	63,117	631,093	599,637	70,025	77,764	135,953	16,174	67,717	86,043	80,506	65,455
Total Operating Expenses	3,192,885	27,115,850	29,606,170	3,651,953	3,771,953	3,591,532	3,595,087	3,658,471	3,828,739	3,760,105	3,748,330
Income from Operations	3,091,245	3,370,659	5,146,243	(751,139)	(1,063,045)	(1,813,459)	(467,424)	6,198,068	(787,393)	(406,034)	4,236,668
Property Tax Revenue	0	1,339,079	1,345,292	0	61,179	0	0	1,284,113	0	0	0
Interest Income	134,733	904,414	631,415	214,143	104,327	43,952	84,301	31,985	29,043	54,192	69,472
Interest Expense	64,557	(911,590)	(1,613,248)	(83,144)	(82,545)	(81,291)	(81,800)	(82,675)	(885,057)	(82,881)	(233,855)
Gain/Loss on Asset Disposal/Fortera		0	0	0	0	0	0				
Retail Pharmacy Net Activity	5,162	223,943	715,992	93,595	235,880	40,127	246,607	(4,584)	107,370	37,725	(40,727)
DISTRICT VOUCHERS AND OTHER	(14,744)	(69,099)	(33,482)	(7,186)	(8,218)	(7,451)	(2,202)	(4,834)	9,897	(9,573)	(3,916)
Total Non-Operating Revenue	189,708	1,486,748	1,045,969	217,408	310,623	(4,663)	246,906	(60,108)	545,366	(537)	(209,026)
Net Income	3,280,953	4,857,407	6,192,212	(533,731)	(752,421)	(1,818,122)	(220,518)	6,137,961	(242,027)	(406,571)	4,027,642
EBIDA	3,380,138	7,177,910	9,591,894	(266,700)	(486,048)	(1,559,399)	43,285	6,448,850	957,891	(52,855)	4,506,869
Operating Margin %	49.2%	11.1%	14.8%	-25.9%	-39.2%	-102.0%	-14.9%	62.9%	-25.9%	-12.1%	53.1%
Net Margin %	52.2%	15.9%	17.8%	-18.4%	-27.8%	-102.3%	-7.1%	62.3%	-8.0%	-12.1%	50.4%
EBIDA Margin %	53.8%	23.5%	27.6%	-9.2%	-17.9%	-87.7%	1.4%	65.4%	31.5%	-1.6%	56.4%

Modoc Medical Center
Balance Sheet
For the month of February 2026

	Unaudited <u>2/28/2026</u>	Unaudited <u>1/31/2026</u>	Unaudited <u>12/31/2025</u>	Unaudited <u>11/30/2025</u>	Unaudited <u>10/30/2025</u>	Unaudited <u>9/30/2025</u>	Unaudited <u>8/31/2025</u>	Unaudited <u>7/31/2025</u>	Unaudited <u>6/30/2025</u>
Cash	1,502,729	419,248	932,650	537,100	1,377,232	537,347	364,654	133,445	1,343,671
Investments	29,130,345	10,469,699	8,412,132	6,112,326	16,085,319	17,212,464	18,491,661	19,210,474	25,133,123
Designated Funds	1,229,736	1,227,911	2,686,203	6,657,936	6,640,065	6,621,947	8,039,751	8,016,285	7,993,985
Total Cash	31,862,810	12,116,859	12,030,984	13,307,362	24,102,615	24,371,758	26,896,066	27,360,203	34,470,779
Gross Patient AR (Patient AR- Allowances)	11,590,925 (6,111,852)	9,971,748 (5,702,060)	9,031,770 (5,353,141)	9,100,176 (5,408,452)	8,191,503 (4,812,248)	8,552,822 (5,100,262)	9,637,386 (5,197,898)	10,084,488 (5,333,160)	10,432,654 (5,933,536)
Net Patient AR	5,479,073	4,269,688	3,678,629	3,691,724	3,379,255	3,452,561	4,439,488	4,751,329	4,499,118
<i>% of Gross</i>	<i>47.3%</i>	<i>42.8%</i>	<i>40.7%</i>	<i>40.6%</i>	<i>41.3%</i>	<i>40.4%</i>	<i>46.1%</i>	<i>47.1%</i>	<i>43.1%</i>
Third Party Receivable	146,596	15,407,444	16,752,736	14,961,623	1,930,757	2,423,387	2,423,387	1,955,578	1,955,578
Other AR	753,769	1,329,133	1,521,565	1,455,046	920,000	784,190	842,542	674,415	636,825
Inventory	797,593	720,700	692,837	683,165	753,237	760,880	737,889	688,927	685,089
Prepays	590,573	347,674	420,697	457,912	441,445	489,130	433,931	495,492	487,234
Total Current Assets	39,630,414	34,191,498	35,097,448	34,556,832	31,527,309	32,281,906	35,773,303	35,925,944	42,734,623
Land (120000-120900)	713,540	713,540	713,540	713,540	713,540	713,540	713,540	713,540	713,540
Bldg & Improvements (12110)	104,953,797	104,953,797	104,953,797	104,953,797	47,945,861	47,927,861	47,927,861	47,927,861	47,927,861
Equipment (124100-124204)	16,622,411	16,546,582	16,546,581	16,369,150	14,495,515	14,495,515	14,495,515	14,495,515	14,495,515
Construction In Progress (125)	1,926,750	1,851,590	1,727,082	3,897,901	59,316,095	59,132,300	57,155,087	56,547,764	56,547,764
Fixed Assets	124,216,498	124,065,508	123,940,999	125,934,388	122,471,011	122,269,216	120,648,876	120,292,003	119,684,680
Accum Depreciation	(22,240,527)	(21,994,976)	(21,723,943)	(21,408,884)	(21,180,479)	(20,998,278)	(20,820,655)	(20,636,628)	(20,452,542)
Net Fixed Assets	101,975,971	102,070,533	102,217,056	104,525,503	101,290,532	101,270,938	99,828,222	99,655,375	99,232,138
Other Assets	0	0	0	0	0	0	0	0	0
Total Assets	141,606,385	136,262,031	137,314,504	139,082,335	132,817,841	133,552,844	135,601,525	135,581,319	141,966,761
Accounts Payable	2,313,771	1,312,400	1,498,228	3,344,913	3,542,040	3,561,738	3,714,391	3,222,888	8,745,420
Accrued Payroll	1,974,628	1,885,373	1,792,561	1,579,475	1,332,074	1,904,474	1,716,038	1,513,818	1,241,389
Patient Trust Accounts	11,475	11,195	11,195	11,118	11,016	10,906	10,906	10,556	10,580
Third Party Payables	554,000	554,000	554,000	554,000	554,000	554,000	554,000	554,000	554,000
Accrued Interest									
Current Portion Liabilities	263,132	163,368	163,368	24,163,368	24,163,368	24,163,368	24,163,368	24,163,368	24,163,368
Other Current Liabilities/Accr	171,399	18,753	479,328	437,402	361,244	283,740	400,082	321,529	519,110
Total Current Liabilities	5,288,405	3,945,088	4,498,679	30,090,276	29,963,741	30,478,226	30,558,785	29,786,158	35,233,868
Long Term Liabilities	55,419,877	55,446,481	55,473,000	31,473,000	31,473,000	31,473,000	31,623,000	31,623,000	32,027,000
Total Liabilities	60,708,282	59,391,569	59,971,679	61,563,276	61,436,741	61,951,226	62,181,785	61,409,158	67,260,868
Fund Balance	74,705,892	74,705,892	74,705,892	74,705,892	74,705,892	74,705,892	74,705,892	74,705,892	71,480,156
Current Year Income/(Loss)	6,192,211	2,164,569	2,636,933	2,813,167	(3,324,793)	(3,104,275)	(1,286,153)	(533,731)	3,225,737
Total Equity	80,898,103	76,870,462	77,342,826	77,519,060	71,381,099	71,601,617	73,419,739	74,172,161	74,705,893
Total Liabilities and Equity	141,606,385	136,262,031	137,314,504	139,082,336	132,817,840	133,552,844	135,601,524	135,581,319	141,966,761

STATEMENT OF CASH FLOWS

February-26

	CURRENT MONTH	FISCAL YEAR YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
NET INCOME	4,027,642	6,192,211
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
DEPRECIATION EXPENSE	245,551	1,787,985
CHANGE IN PATIENT ACCOUNTS RECEIVABLE	-1,209,387	-979,957
CHANGE IN OTHER RECEIVABLES	15,836,212	1,692,038
CHANGE IN INVENTORIES	-76,894	-112,504
CHANGE IN PREPAID EXPENSES	-242,899	-103,339
CHANGE IN ACCOUNTS PAYABLE	1,001,371	-6,431,649
CHANGE IN ACCRUED SALARIES AND RELATED TAXES	89,255	733,239
CHANGE IN OTHER PAYABLES	152,646	-347,711
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	15,795,856	-3,761,898
CASH FLOWS FROM INVESTMENT ACTIVITIES		
PURCHASE OF EQUIPMENT/CIP	-150,987	-4,531,813
CUSTODIAL HOLDINGS	280	894
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-150,707	-4,530,919
CASH FROM FINANCING ACTIVITIES		
Current Liability	99,764	-23,900,237
Long Term Liability	-26,604	23,392,877
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	73,160	-507,360
CASH AT BEGINNING OF PERIOD	12,116,859	34,470,779
NET INCREASE (DECREASE) IN CASH	19,745,951	-2,607,966
CASH AT END OF PERIOD	31,862,810	31,862,810

MODOC MEDICAL CENTER

"KEY STATISTICS"

Twelve Months Ending February 28, 2026

	Feb-26		Jan-26		Dec-25		Nov-25		Oct-25		Sep-25		Aug-25		Jul-25		Jun-25		May-25		Apr-25		Mar-25		FY 26 YTD	FY 25 YTD	12 Mos.	
	Act.	Bud.	Act.	Bud.	Act.	Bud.	Act.	Bud.	Act.	Bud.	Act.	Bud.	Act.	Bud.	Act.	Bud.	Act.	Bud.	Act.	Bud.	Act.	Bud.	Act.	Bud.				
Patient-Days																												
Adults/Peds	89	48	49	56	69	64	56	83	52	75	47	86	49	48	53	90	47	57	51	76	64	137	49	63	464	530	675	
Swing	98	73	54	57	124	70	92	46	38	76	74	49	61	31	164	36	87	50	46	71	28	89	45	84	705	423	911	
SNF	1,487	1,477	1,598	1,550	1,615	1,535	1,536	1,500	1,546	1,500	1,500	1,599	1,493	1,511	1,509	1,478	1,412	1,301	1,465	1,446	1,340	1,463	1,408	1,550	12,284	11,833	17,909	
Total "Patient Days"	1,674	1,598	1,701	1,663	1,808	1,669	1,684	1,629	1,636	1,651	1,621	1,734	1,603	1,590	1,726	1,604	1,546	1,408	1,562	1,593	1,432	1,689	1,502	1,697	13,453	12,786	19,495	
ADC																												
Adults/Peds	3.18	1.55	1.58	1.81	2.23	2.06	1.87	2.68	1.68	2.42	1.57	2.77	1.58	1.55	1.71	2.90	1.57	1.84	1.65	2.45	2.13	4.42	1.58	2.03	1.91	2.18	1.85	
Swing	3.50	2.35	1.74	1.84	4.00	2.26	3.07	1.48	1.23	2.45	2.47	1.58	1.97	1.00	5.29	1.16	2.90	1.48	2.29	0.93	2.87	1.45	2.71	2.90	1.74	2.50		
SNF	53.11	47.65	51.55	50.00	52.10	49.52	51.20	48.39	49.87	48.39	50.00	51.58	48.16	48.74	48.68	47.68	47.07	41.97	47.26	46.65	44.67	47.19	45.42	50.00	50.55	48.70	49.07	
Total "Average Daily Census"	59.79	51.55	54.87	53.65	58.32	53.84	56.13	52.55	52.77	53.26	54.03	55.94	51.71	51.29	55.68	51.74	51.53	45.42	50.39	51.39	47.73	54.48	48.45	54.74	55.36	52.62	53.41	
ALOS																												
Adults/Peds	3.30		2.72		3.63		3.50		3.06		2.94		3.50		3.12		3.36		3.00		3.20		2.45		3.22	3.19	3.14	
Swing	7.00		10.80		10.33		9.20		7.60		14.80		8.71		13.67		10.88		4.60		7.00		4.09		10.07	9.00	8.84	
Admissions																												
Adults/Peds	27	17	18	17	19	19	16	8	17	20	16	28	14	14	17	27	14	17	17	23	20	19	20	19	144	166	215	
Swing	14	6	5	6	12	9	10	10	5	5	5	8	7	5	12	6	8	7	10	12	4	10	11	10	70	47	103	
SNF	3	-	2	2	-	2	5	2	-	2	-	2	1	1	5	4	3	5	4	4	1	1	2	-	16	14	26	
Total "Admissions"	44	23	25	25	31	30	31	20	22	27	21	38	22	20	34	37	25	29	31	39	25	30	33	29	230	227	344	
Discharges																												
SNF	1		1		2		1		1		-		1		2		4		1		1		3		9	15	18	
Days in Period	28		31		31		30		31		30		31		31		30		31		30		31		243	243	365	
Amulatory Service Statistics																												
Emergency Visits	444	482	485	440	486	510	474	421	550	474	471	476	494	525	487	464	460	464	481	552	482	553	496	523	3,891	3,910	5,810	
Ambulance Runs	78	95	73	87	107	93	90	93	78	91	94	83	82	87	106	81	75	81	77	113	75	108	93	104	708	724	1,028	
Clinic Visits	968	790	805	970	772	684	808	813	837	923	791	809	827	857	959	772	574	772	1,081	902	827	1,229	727	1,016	6,767	6,331	9,976	
Canby Clinic Visits	220	243	222	290	290	251	202	264	233	268	210	225	248	325	312	301	232	301	261	274	233	331	257	217	1,937	2,328	2,920	
Canby Dental	158	133	178	185	145	147	129	171	183	200	195	180	169	210	169	171	192	171	136	237	163	286	142	200	1,326	1,209	1,959	
Observation Admits	4	2	7		1	5	5	4	2	2	-	5	1	6	2	2	5	2	5	5	4	5	3	4	22	28	39	
Observation Care Hours	229.7	94	293.2	96	23.6	158	121.2	106	115.0	159	-	128	26.2	193	145.3	50	169.3	50	218.2	160	89.5	131	74.0	143	954	871	1,505	
Ancillary Services Statistics																												
Surgeries	4	4	4	10	3	11	4	2	3	3	10	4	3	2	2	4	5	4	11	8	2	5	3	3	33	45	54	
Endoscopies	16	20	21	28	23	20	23	21	35	20	21	25	24	17	17	24	25	24	19	30	21	19	21	26	180	143	266	
Surgery & Recovery Minutes	732	666	632	682	658	731	577	462	1,016	566	716	498	638	501	414	642	802	642	869	1,064	767	574	623	611	5,383	4,603	8,444	
Anesthesia Minutes	1,013	1,020	904	1,058	912	1,326	933	745	1,427	898	1,089	793	1,014	565	667	946	1,404	946	1,392	1,556	864	1,076	960	943	7,959	7,255	12,579	
Laboratory Tests	4,991	4,648	4,247	4,591	4,721	4,427	4,454	4,269	4,680	5,079	4379	4,805	4772	4,534	5241	4,112	4816	4,112	4543	4,832	4631	4,914	4648	4,348	37,485	37,414	56,123	
EKG Tests-Acute Proc																										-	-	-
EKG Tests-Clinic Proc																										-	-	-
Radiology-Diagnostic Proc	348	301		282	287	256	236	261	307	285	244	267	267	283	330	300	266	300	297	293	257	297	262	254	2,019	2,239	3,101	
Ultrasounds Proc	96	105	92	126	86	73	53	138	106	112	99	114	99	156	102	82	102	83	85	94	89	88	61	815	675	1,162		
CT Scans Proc	181	153		127	182	145	160	152	149	152	168	128	181	167	196	139	150	139	150	173	138	195	168	130	1,217	1,257	1,823	
MRI Proc	39			45		21	15							28		26			18				30		105	46	105	
Physical Therapy Sessions	409	517	469	569	545	429	450	542	582	552	851	573	967	677	1,232	775	817	775	551	718	756	770	889	600	5,505	4,778	8,518	
Retail Pharmacy-Scripts	3,942	2,354	4,449	2,687	4,331	2,586	3,841	2,377	5,035	2,663	4,016	2,394	3,555	2,594	3,441	2,351	3,248	2,351	3,309	2,689	2,969	2,598	2,513	2,548	32,610	20,565	44,649	

MODOC MEDICAL CENTER													
"FULL TIME EQUIVALENT REPORT"													
Twelve Months Ending: February 28th, 2026													
Department	Feb-26	Jan-26	Dec-25	Nov-25	Oct-25	Sep-25	Aug-25	Jul-25	Jun-25	May-25	Apr-25	Mar-25	12 Mo Ave
Med / Surg	19.24	18.35	16.90	17.36	15.63	15.21	16.15	15.37	16.06	16.47	14.81	14.77	16.36
Comm Disease Care													#DIV/0!
Swing Beds													#DIV/0!
Long Term - SNF	61.27	59.65	37.41	64.09	59.56	56.28	57.55	55.38	53.39	55.93	53.24	54.82	55.71
Mountainview - SNF	9.79	10.26	31.66										17.24
Emergency Dept	13.66	12.26	11.60	12.19	12.93	12.49	14.13	10.59	12.51	12.64	11.62	14.17	12.57
Ambulance - Alturas	11.90	10.55	11.55	10.79	10.86	11.31	12.65	12.06	12.31	12.50	12.53	11.96	11.75
Clinic	20.74	17.92	17.28	19.78	19.45	20.43	19.71	20.32	19.93	20.31	19.52	18.89	19.52
Canby Clinic	9.48	9.04	10.54	11.49	12.06	11.47	10.55	10.89	9.80	10.95	10.66	12.18	10.76
Canby Dental	4.60	4.43	4.66	5.11	4.75	4.86	4.33	3.85	4.37	5.29	4.80	3.72	4.56
Surgery	4.45	3.67	4.33	5.05	4.12	3.97	3.93	4.11	3.70	3.98	4.01	4.21	4.13
IRR													#DIV/0!
Lab	8.32	8.65	8.51	8.90	8.94	9.08	9.07	8.21	8.74	8.78	9.32	9.15	8.81
Radiology	6.49	6.05	6.86	7.13	5.37	5.05	5.67	5.85	3.65	4.12	4.45	4.35	5.42
MRI													#DIV/0!
Ultrasound	1.42	1.70	1.39	1.33	1.37	1.31	1.28	1.33	1.13	1.27	1.36	1.29	1.35
CT	1.58	1.34	1.51	1.81	1.29	1.62	1.72	1.67	1.47	2.10	1.93	1.92	1.66
Pharmacy	2.12	2.01	2.05	2.00	1.96	2.16	1.83	1.33	1.09	1.17	1.24	1.30	1.69
Physical Therapy	7.35	6.30	6.61	7.38	6.40	4.84	6.75	6.88	6.41	5.46	5.74	6.19	6.36
Other PT													#DIV/0!
Dietary	18.14	19.07	13.72	16.43	12.85	12.25	13.15	14.01	11.48	12.87	13.82	13.99	14.32
Dietary - MV SNF	3.10	2.33	5.89										3.77
Dietary Acute	7.52	7.35	7.48	7.08	8.43	8.17	7.77	6.76	7.36	7.81	7.69	8.39	7.65
Laundry	1.02	1.01	1.00	1.10	1.00	1.01	1.03	1.01	0.90	1.02	1.01	1.02	1.01
Activities	5.87	5.21	5.11	5.72	5.67	4.74	4.64	4.43	4.41	4.50	4.12	3.59	4.83
Social Services	1.96	2.16	1.79	1.97	2.02	1.82	1.95	1.43	1.65	2.12	1.97	2.04	1.91
Purchasing	2.98	3.01	3.01	3.01	2.92	3.00	3.01	3.01	3.02	2.96	3.11	3.16	3.02
Housekeeping	18.65	16.81	17.10	15.12	13.97	13.67	14.00	13.78	13.94	13.82	14.45	14.52	14.99
Maintenance	5.99	6.03	6.06	5.93	6.05	5.80	5.16	5.82	5.99	5.96	5.99	6.04	5.90
Data Processing	4.21	4.16	4.07	4.87	4.68	4.69	4.73	4.58	4.63	4.68	4.76	4.26	4.53
General Accounting	3.86	4.21	4.14	3.92	3.94	3.71	3.99	3.92	3.40	3.38	3.64	3.89	3.83
Patient Accounting	8.45	9.48	9.13	9.30	8.46	7.67	7.17	8.25	8.95	8.85	9.86	8.98	8.71
Administration	3.44	3.21	3.38	3.37	3.49	3.43	3.53	3.40	3.65	3.25	3.41	3.32	3.41
Human Resources	2.12	2.89	2.99	3.01	2.97	2.85	2.92	1.98	2.01	2.00	2.01	2.01	2.48
Medical Records	8.81	8.52	8.58	8.70	7.76	7.96	8.30	8.51	8.51	8.57	8.70	8.74	8.47
Nurse Administration	2.77	2.93	2.91	2.78	3.07	3.02	3.02	2.88	2.80	3.05	3.11	3.02	2.95
In-Service	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.94	0.87	1.01	0.99
Utilization Review	1.50	1.44	1.48	1.49	1.49	1.44	1.48	1.41	1.44	1.49	1.39	1.47	1.46
Quality Assurance	0.50	0.50	0.50	0.50	0.51	0.50	0.50	0.50	0.51	0.50	0.50	0.50	0.50
Infection Control	0.60	0.59	0.59	0.61	0.69	0.64	0.64	0.39	0.70	0.46	0.61	0.48	0.58
Retail Pharmacy	6.41	7.15	6.41	6.39	6.67	6.17	5.94	4.96	4.50	5.03	4.96	4.13	5.73
TOTAL	291.31	281.24	279.20	276.71	262.33	253.62	259.25	249.87	245.41	254.23	251.21	253.48	259.45