



A G E N D A

LAST FRONTIER HEALTHCARE DISTRICT FINANCE COMMITTEE

Tuesday, April 28, 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 March 26, 2026 Regular LFHD Finance Committee Meeting	D. King – Presentation of the March 26, 2026, Regular LFHD Finance Committee meeting for approval.	Attachment A
4. Discussion Items		
A. LFHD Financial Statement – March 2026 (unaudited)	J. Lin – LFHD Financial Statement – March 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 April 24, 2026.

ATTACHMENT A

Regular LFHD Finance Committee Meeting Minutes

March 24, 2026



MINUTES

LAST FRONTIER HEALTHCARE DISTRICT FINANCE COMMITTEE

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

Present

- Denise King
- Jin Lin
- Scott Swasey
- Rose Boulade
- Joseph Johnson
- Keith Weber

Absent:

- Kevin Kramer

Subject	Discussion	Action
1. Call to Order	Rose Boulade, called the meeting of the Last Frontier Healthcare District Finance Committee to order at 3:30 pm on Tuesday, March 24, 2026, in the Education Conference Room at Modoc Medical Center in Alturas, California.	
2. Agenda Approval	R. Boulade - Changes, additions, deletions to the Agenda.	Scott Swasey approved the agenda with the removal of the CEO's Report. Keith Weber seconded.
3. Minutes of the January 27, 2026, Regular LFHD Finance Committee Meeting	D. King presented the minutes of the January 27, 2026, LFHD Finance Committee Regular Meeting.	Scott Swasey approved the minutes as presented. Joseph Johnson seconded.
4. Discussion Items		
A. Last Frontier Healthcare District Financial Statement – February 2026 (unaudited)	J. Lin presented the <i>unaudited</i> Last Frontier Healthcare District Financial Statement for <i>February 2026</i> from the narratives and financial statements provided in the Finance Committee meeting packet.	
B. Finance Directors Report	<p>Accounting</p> <ul style="list-style-type: none"> • Controller position: <ul style="list-style-type: none"> • Jennifer continues to provide part-time support to the department. • W-2 Corrections: <ul style="list-style-type: none"> • W-2C forms received for 178 employees requiring corrections • Organization offered a \$75 stipend to employees who had already filed taxes (with proof of filing <p>Purchasing</p> <ul style="list-style-type: none"> • Department operations remain stable • No concerns or issues reported at this time 	

Subject	Discussion	Action
5. Adjournment	Rose Boulade adjourned the LFHD Finance Committee meeting at 4:11 pm. The next meeting of the Last Frontier Healthcare District Finance Committee will be Tuesday April 28, 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

DRAFT

ATTACHMENT B

**LFHD FINANCIAL
STATEMENT**

March 2026

(unaudited)

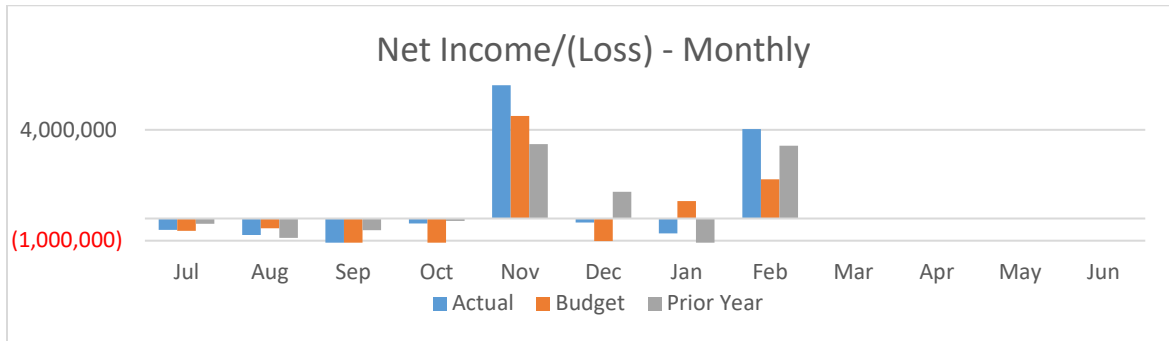


Modoc Medical Center
Financial Narrative
For the Month of March 2026

Prepared by Jin Lin, Finance Director

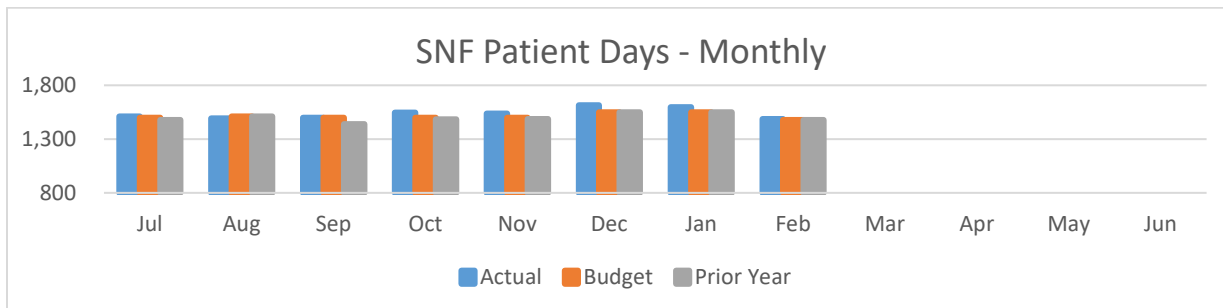
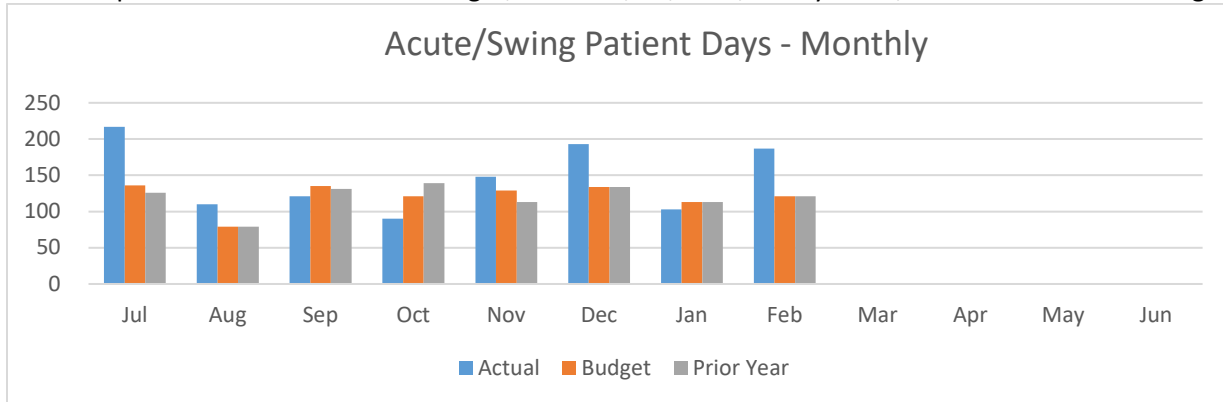
Summary

During the month of March, Modoc Medical Center reported a loss from operations of \$1.02 million, outperforming the budget that anticipated an operating loss in March of \$1.53 million. Inpatient revenue was above the budget by \$317K in March. Outpatient revenue was below budget by \$231K for the month. Total patient revenue was \$5.09 million, above budget of \$86K. Modoc Medical Center reported a total net loss of \$1.10 million for the month, outperforming the budget that anticipated an overall budget loss for the month of \$1.53 million.



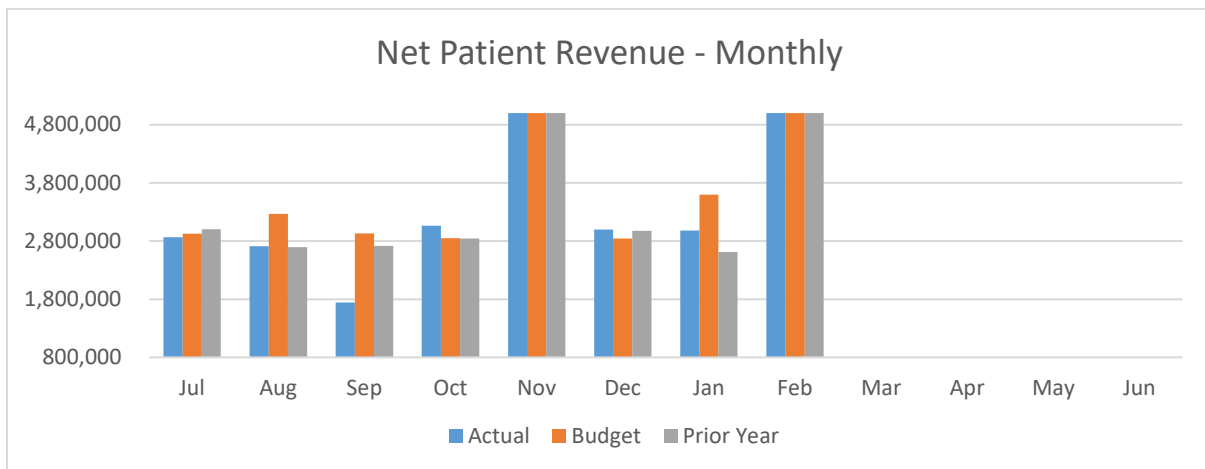
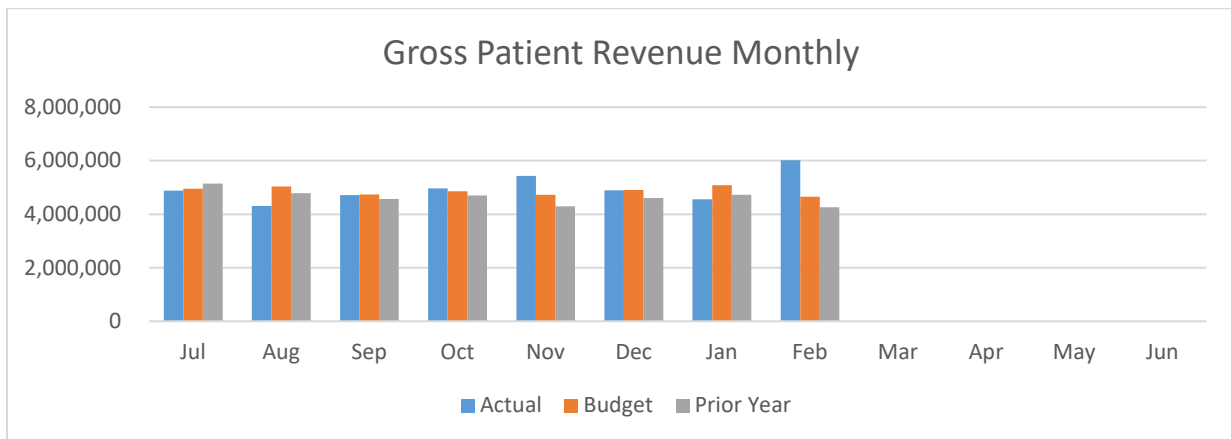
Patient Volumes

Combined Acute Days were above budget for the month by 3 days. SNF Patient Days were 1,768 for the month. Overall Inpatient and SNF Days were above budget by 331 days (1,900 actual vs. 1,679 budget). Most outpatient visits were above budget; however, ER, Amb, Canby Clinic, and CT were below budget.



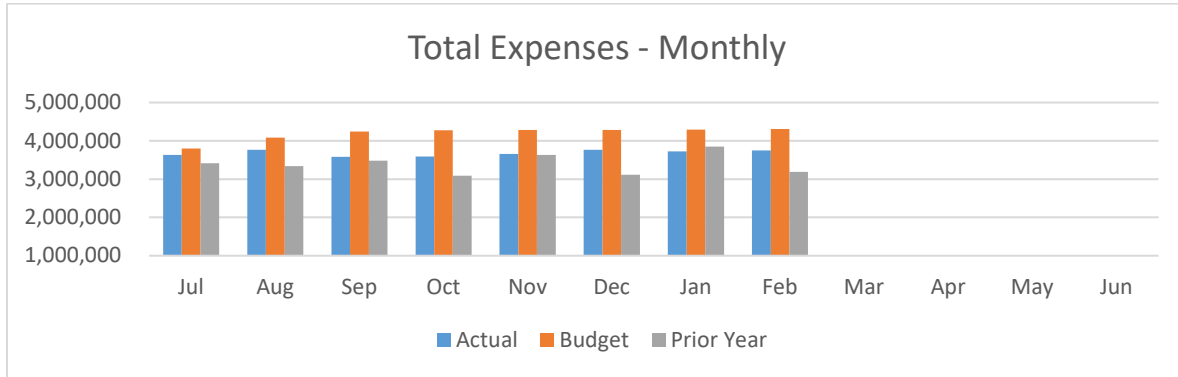
Revenues

Gross revenue was above budget of \$87K, and net revenue was above budget of \$255K in the month of March. Gross Patient Revenues were \$5.10 million, compared to the budget of \$5.01 million. Inpatient Revenue was \$1.64 million compared to the budget of \$1.32 million; and Outpatient Revenue was \$3.45 million compared to the budget of \$3.68 million. Total deductions from revenue were \$2.10 million, compared to budget of \$2.27 million. Net patient Revenue was \$2.99 million, compared to budget of \$2.73 million.



Expenses

Total operating expenses were \$4.03 million this month, which is \$278K lower than budgeted operating expenses. The decrease was mainly in Benefits, Purchased Services, and Supplies.

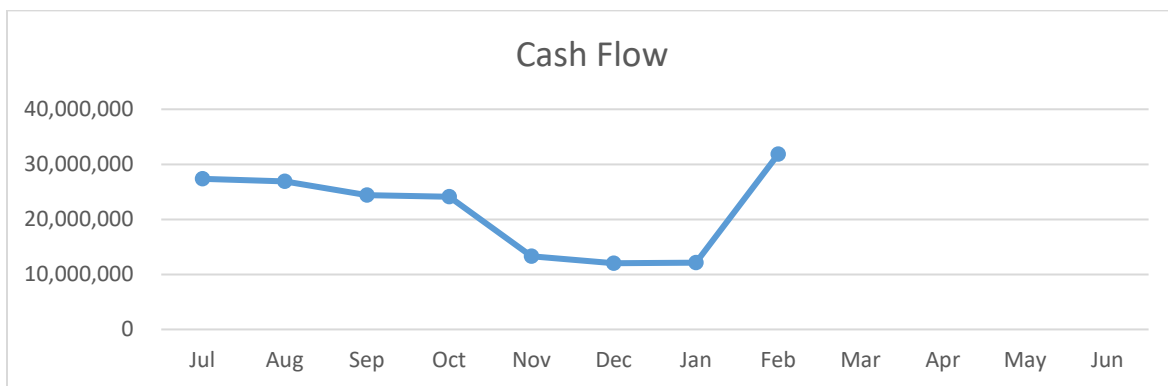


Non-Operating Activity

Non-Operating expenses for the month were as follows: accrued Interest expense from USDA Loan was \$158K. Interest income of \$79K was earned from CDs. The retail pharmacy showed a profit of \$13K. District vouchers were \$10K. Total non-operating net loss for the month was \$77K, which was under the budget.

Balance Sheet

Cash decreased in March by \$761K to \$31.10 million. The total current liabilities were \$4.96 million. Days in Cash totaled 258. Days in AP totaled 14. Days in AR totaled 69. The current ratio was 7.73. Net AR as a percentage of gross AR was 45.56%.



Modoc Medical Center
Income Statement
For the month of March 2026

	Month	Mar-26 Budget	Variance	Prior Year Month	2026 YTD	2026 YTD Budget	Variance	Prior Year YTD
Revenues								
Room & Board - Acute	615,285	545,896	69,389	540,491	5,410,164	5,556,366.09	(146,202)	5,395,497
Room & Board - SNF	1,026,281	778,827	247,454	772,020	8,331,712	7,343,023.61	988,688	7,092,645
Total Inpatient Revenue	1,641,567	1,324,723	316,843	1,312,512	13,741,876	12,899,390	842,486	12,488,142
Outpatient Revenue	3,450,280	3,681,584	(231,304)	3,384,645	31,864,463	31,063,902	800,561	29,298,301
Total Patient Revenue	5,091,846	5,006,307	85,539	4,697,156	45,606,339	43,963,291	1,643,047	41,786,443
Bad Debts (580000,580011,58010)	335,169	(33,770)	368,939	(24,600)	1,158,550	(188,158)	1,346,708	(1,181,846)
Contractuals Adjs	1,740,124	2,288,569	(548,445)	1,868,008	5,933,415	8,116,553	(2,183,138)	6,286,096
Admin Adjs (5930002-593001,598)	27,932	16,897	11,035	97,839	1,113,803	152,073	961,730	3,908,208
Total Revenue Deductions	2,103,225	2,271,696	(168,471)	1,941,247	8,205,768	8,080,468	125,300	9,012,458
Net Patient Revenue	2,988,621	2,734,612	254,009	2,755,909	37,400,571	35,882,823	1,517,747	32,773,985
% of Charges	58.7%	54.6%	4.1%	58.7%	82.0%	81.6%	0.4%	78.4%
Other Revenue	19,699	18,345	1,355	15,857	360,162	830,963	(470,801)	484,290
Total Net Revenue	3,008,321	2,752,957	255,364	2,771,767	37,760,732	36,713,787	1,046,946	33,258,275
Expenses								
Salaries	1,851,096	1,792,233	58,863	1,646,053	15,608,183	16,009,064	(400,881)	13,427,341
Benefits and Taxes	373,288	545,974	(172,686)	362,479	3,303,480	4,745,719	(1,442,239)	2,918,623
Registry	333,250	284,982	48,268	266,243	2,331,057	2,564,835	(233,778)	2,577,767
Professional Fees	483,818	432,865	50,953	459,253	3,878,500	3,619,472	259,028	3,585,580
Purchased Services	110,842	237,865	(127,024)	176,258	1,208,700	2,105,870	(897,170)	1,541,005
Supplies	370,535	412,799	(42,264)	399,660	3,196,303	3,721,596	(525,293)	3,108,416
Repairs and Maint	42,789	36,191	6,599	40,600	367,325	336,665	30,660	291,386
Lease and Rental	6,966	4,541	2,425	3,576	32,380	40,884	(8,503)	41,557
Utilities	78,692	79,256	(564)	97,018	652,352	713,305	(60,953)	666,618
Insurance	44,267	45,821	(1,554)	45,671	369,629	412,392	(42,763)	414,361
Depreciation	271,662	343,633	(71,970)	181,250	2,058,097	2,802,790	(744,693)	1,590,163
Other	63,712	93,215	(29,504)	61,113	663,349	804,675	(141,326)	692,206
Total Operating Expenses	4,030,917	4,309,375	(278,459)	3,739,175	33,669,354	37,877,266	(4,207,912)	30,855,025
Income from Operations	(1,022,596)	(1,556,419)	533,823	(967,408)	4,091,378	(1,163,480)	5,254,858	2,403,251
Property Tax Revenue	0	0	0	(390)	1,345,292	1,596,367	(251,075)	1,338,689
Interest Income	78,621	107,670	(29,050)	81,993	710,035	969,034	(258,998)	986,407
Interest Expense	(157,505)	(155,543)	(1,962)	(83,255)	(1,770,753)	(1,250,194)	(520,559)	(994,845)
Gain/Loss on Asset Disposal/Forte	0	0	0	0	0	0	0	0
Retail Pharmacy Net Activity	12,586	91,617	(79,032)	51,606	728,578	1,060,924	(332,346)	275,549
DISTRICT VOUCHERS AND OTHER	(10,320)	(14,865)	4,545	(14,865)	(43,802)	(83,746)	39,944	(83,963)
Total Non-Operating Revenue	(76,618)	28,880	(105,499)	35,090	969,351	2,292,385	(1,323,034)	1,521,838
Net Income/(Loss)	(1,099,215)	(1,527,538)	428,324	(932,318)	5,060,729	1,128,905	3,931,824	3,925,088
EBIDA	(670,048)	(1,028,363)	358,315	(667,814)	8,889,579	5,181,889	3,707,690	6,510,097
Operating Margin %	-34.0%	-56.5%	22.5%	-34.9%	10.8%	-3.2%	14.0%	7.2%
Net Margin %	-36.5%	-55.5%	18.9%	-33.6%	13.4%	3.1%	10.3%	11.8%
EBIDA Margin %	-22.3%	-37.4%	15.1%	-24.1%	23.5%	14.1%	9.4%	19.6%

Modoc Medical Center
Income Statement Trend

	Mar-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	Mar-26
Revenues												
Room & Board - Acute	540,491	5,395,497	5,410,164	685,444	529,453	467,429	452,283	571,794	726,928	532,410	829,139	615,285
Room & Board - SNF	772,020	7,092,645	8,331,712	841,152	893,655	878,216	946,063	942,003	992,223	940,242	871,877	1,026,281
Total Inpatient Revenue	1,312,512	12,488,142	13,741,876	1,526,595	1,423,108	1,345,645	1,398,346	1,513,797	1,719,151	1,472,651	1,701,016	1,641,567
Outpatient Revenue	3,384,645	29,298,301	31,864,463	3,351,869	2,878,680	3,369,321	3,571,943	3,919,351	3,429,157	3,578,275	4,315,586	3,450,280
Total Patient Revenue	4,697,156	41,786,443	45,606,339	4,878,465	4,301,788	4,714,967	4,970,289	5,433,148	5,148,309	5,050,926	6,016,602	5,091,846
Bad Debts	(24,600)	(1,181,846)	1,158,550	84,182	101,595	192,942	68,244	223,030	(104,018)	125,304	132,101	335,169
Contractual Adjs	1,868,008	6,286,096	5,933,415	1,918,848	1,481,549	1,894,197	1,731,019	(4,281,656)	1,908,514	1,634,160	(2,093,338)	1,740,124
Admin Aids	97,839	3,908,208	1,113,803	12,361	24,241	884,264	109,742	(331,083)	344,426	17,150	24,770	27,932
Total Revenue Deductions	1,941,247	9,012,458	8,205,768	2,015,392	1,607,384	2,971,403	1,909,004	(4,389,709)	2,148,922	1,776,614	(1,936,467)	2,103,225
Net Patient Revenue	2,755,909	32,773,985	37,400,571	2,863,073	2,694,403	1,743,564	3,061,284	9,822,857	2,999,387	3,274,312	7,953,069	2,988,621
% of Charges	58.7%	78.4%	82.0%	58.7%	62.6%	37.0%	61.6%	180.8%	58.3%	64.8%	132.2%	58.7%
Other Revenue	15,857	484,290	360,162	37,741	14,505	34,509	66,379	33,683	41,958	79,759	31,929	19,699
Total Net Revenue	2,771,767	33,258,275	37,760,733	2,900,814	2,708,908	1,778,073	3,127,663	9,856,540	3,041,345	3,354,071	7,984,998	3,008,321
Expenses												
Salaries	1,646,053	13,427,341	15,608,183	1,785,419	1,690,354	1,684,758	1,729,366	1,843,644	1,778,637	1,631,191	1,613,719	1,851,096
Benefits and Taxes	362,479	2,918,623	3,303,480	377,349	382,644	340,699	374,615	375,762	379,134	490,351	209,638	373,288
Registry	266,243	2,577,767	2,331,057	262,589	207,040	199,454	240,036	196,051	176,352	282,474	433,811	333,250
Professional Fees	459,253	3,585,580	3,878,500	379,442	488,717	373,455	441,028	281,514	468,475	422,087	539,964	483,818
Purchased Services	176,258	1,541,005	1,208,700	58,880	209,739	118,558	152,633	139,926	132,753	145,105	140,264	110,842
Supplies	399,660	3,108,416	3,196,303	397,284	344,376	403,531	351,006	411,097	301,980	275,824	340,668	370,535
Repairs and Maint	40,600	291,386	367,325	32,193	80,938	55,206	30,158	25,319	34,313	24,202	42,206	42,789
Lease and Rental	3,576	41,557	32,380	2,393	1,683	2,205	3,241	3,151	1,749	7,171	3,822	6,966
Utilities	97,018	666,618	652,352	59,208	60,628	56,867	54,083	65,332	111,339	64,551	101,653	78,692
Insurance	45,671	414,361	369,629	43,282	44,241	43,413	20,745	20,745	43,103	65,808	44,026	44,267
Depreciation	181,250	1,590,163	2,058,097	183,888	183,829	177,432	182,003	228,214	314,861	270,835	245,372	271,662
Other	61,113	692,206	663,349	70,025	77,764	135,953	16,174	67,717	86,043	80,506	65,455	63,712
Total Operating Expenses	3,739,175	30,855,025	33,669,354	3,651,953	3,771,953	3,591,532	3,595,087	3,658,471	3,828,739	3,760,105	3,780,598	4,030,917
Income from Operations	(967,408)	2,403,251	4,091,379	(751,139)	(1,063,045)	(1,813,459)	(467,424)	6,198,068	(787,393)	(406,034)	4,204,400	(1,022,596)
Property Tax Revenue	(390)	1,338,689	1,345,292	0	61,179	0	0	0	1,284,113	0	0	0
Interest Income	81,993	986,407	710,035	214,143	104,327	43,952	84,301	31,985	29,043	54,192	69,472	78,621
Interest Expense	(83,255)	(994,845)	(1,770,753)	(83,144)	(82,545)	(81,291)	(81,800)	(82,675)	(885,057)	(82,881)	(233,855)	(157,505)
Gain/Loss on Asset Disposal/Fortera		0	0	0	0	0	0	0				
Retail Pharmacy Net Activity	51,606	275,549	728,578	93,595	235,880	40,127	246,607	(4,584)	107,370	37,725	(40,727)	12,586
DISTRICT VOUCHERS AND OTHER	(14,865)	(83,963)	(43,802)	(7,186)	(8,218)	(7,451)	(2,202)	(4,834)	9,897	(9,573)	(3,916)	(10,320)
Total Non-Operating Revenue	35,090	1,521,838	969,351	217,408	310,623	(4,663)	246,906	(60,108)	545,366	(537)	(209,026)	(76,618)
Net Income	(932,318)	3,925,088	5,060,730	(533,731)	(752,421)	(1,818,122)	(220,518)	6,137,961	(242,027)	(406,571)	3,995,374	(1,099,215)
EBIDA	(667,814)	6,510,097	8,889,579	(266,700)	(486,048)	(1,559,399)	43,285	6,448,850	957,891	(52,855)	4,474,602	(670,048)
Operating Margin %	-34.9%	7.2%	10.8%	-25.9%	-39.2%	-102.0%	-14.9%	62.9%	-25.9%	-12.1%	52.7%	-34.0%
Net Margin %	-33.6%	11.8%	13.4%	-18.4%	-27.8%	-102.3%	-7.1%	62.3%	-8.0%	-12.1%	50.0%	-36.5%
EBIDA Margin %	-24.1%	19.6%	23.5%	-9.2%	-17.9%	-87.7%	1.4%	65.4%	31.5%	-1.6%	56.0%	-22.3%

	Unaudited 3/31/2026	Unaudited 2/28/2026	Unaudited 1/31/2026	Unaudited 12/31/2025	Unaudited 11/30/2025	Unaudited 10/30/2025	Unaudited 9/30/2025	Unaudited 8/31/2025	Unaudited 7/31/2025
Cash	862,818	1,502,729	419,248	932,650	537,100	1,377,232	537,347	364,654	133,445
Investments	29,011,915	29,130,345	10,469,699	8,412,132	6,112,326	16,085,319	17,212,464	18,491,661	19,210,474
Designated Funds	1,226,646	1,229,736	1,227,911	2,686,203	6,657,936	6,640,065	6,621,947	8,039,751	8,016,285
Total Cash	31,101,379	31,862,810	12,116,859	12,030,984	13,307,362	24,102,615	24,371,758	26,896,066	27,360,203
Gross Patient AR (Patient AR- Allowances)	10,906,972 (5,938,125)	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)
Net Patient AR	4,968,847	5,479,073	4,269,688	3,678,629	3,691,724	3,379,255	3,452,561	4,439,488	4,751,329
% of Gross	45.6%	47.3%	42.8%	40.7%	40.6%	41.3%	40.4%	46.1%	47.1%
Third Party Receivable	146,596	146,596	15,407,444	16,752,736	14,961,623	1,930,757	2,423,387	2,423,387	1,955,578
Other AR	742,070	753,769	1,329,133	1,521,565	1,455,046	920,000	784,190	842,542	674,415
Inventory	835,520	797,593	720,700	692,837	683,165	753,237	760,880	737,889	688,927
Prepays	547,209	590,573	347,674	420,697	457,912	441,445	489,130	433,931	495,492
Total Current Assets	38,341,620	39,630,414	34,191,498	35,097,448	34,556,832	31,527,309	32,281,906	35,773,303	35,925,944
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	104,953,797	47,945,861	47,927,861	47,927,861	47,927,861
Equipment (124100-124204)	16,622,410	16,622,411	16,546,582	16,546,581	16,369,150	14,495,515	14,495,515	14,495,515	14,495,515
Construction in Progress (125)	1,998,653	1,926,750	1,851,590	1,727,082	3,897,901	59,316,095	59,132,300	57,511,960	57,155,087
Fixed Assets	124,288,400	124,216,498	124,065,508	123,940,999	125,934,388	122,471,011	122,269,216	120,648,876	120,292,003
Accum Depreciation	(22,512,387)	(22,240,527)	(21,994,976)	(21,723,943)	(21,408,884)	(21,180,479)	(20,998,278)	(20,820,655)	(20,636,628)
Net Fixed Assets	101,776,013	101,975,971	102,070,533	102,217,056	104,525,503	101,290,532	101,270,938	99,828,222	99,655,375
Other Assets	0	0	0	0	0	0	0	0	0
Total Assets	140,117,633	141,606,385	136,262,031	137,314,504	139,082,335	132,817,841	133,552,844	135,601,525	135,581,319
Accounts Payable	1,666,921	2,346,039	1,312,400	1,498,228	3,344,913	3,542,040	3,561,738	3,714,391	3,222,888
Accrued Payroll	2,215,524	1,974,628	1,885,373	1,792,561	1,579,475	1,332,074	1,904,474	1,716,038	1,513,818
Patient Trust Accounts	11,375	11,475	11,195	11,195	11,118	10,016	10,906	10,906	10,556
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	263,132	163,368	163,368	24,163,368	24,163,368	24,163,368	24,163,368	24,163,368
Other Current Liabilities/Accr	246,869	171,399	18,753	479,328	437,402	361,244	283,740	400,082	321,529
Total Current Liabilities	4,957,820	5,320,673	3,945,088	4,498,679	30,090,276	29,963,741	30,478,226	30,558,785	29,786,158
Long Term Liabilities	55,393,191	55,419,877	55,446,481	55,473,000	31,473,000	31,473,000	31,473,000	31,623,000	31,623,000
Total Liabilities	60,351,011	60,740,550	59,391,569	59,971,679	61,563,276	61,436,741	61,951,226	62,181,785	61,409,158
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	74,705,892
Current Year Income/(Loss)	5,060,729	6,159,943	2,164,569	2,636,933	2,813,167	(3,324,793)	(3,104,275)	(1,286,153)	(533,731)
Total Equity	79,766,621	80,865,836	76,870,462	77,342,826	77,519,060	71,381,099	71,601,617	73,419,739	74,172,161
Total Liabilities and Equity	140,117,632	141,606,385	136,262,031	137,314,504	139,082,336	132,817,840	133,552,844	135,601,524	135,581,319
Days in Cash	258	265	94	81	58	151	151	176	180
Days in AR (Gross)	69	73	63	57	50	53	55	61	64
Days in AP	14	19	11	12	27	29	29	34	29
Current Ratio	7.73	7.45	8.67	7.80	1.15	1.05	1.06	1.17	1.21
Net AR as a percentage of grc	45.56%	47.27%	42.82%	40.73%	40.57%	41.25%	40.37%	46.07%	47.12%
Check	0	(0)	0	0	(0)	0	(0)	0	0

STATEMENT OF CASH FLOWS

March-26

	CURRENT MONTH	FISCAL YEAR YTD
CASH FLOWS FROM OPERATING ACTIVITIES		
NET INCOME	-1,099,215	5,060,729
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
DEPRECIATION EXPENSE	271,860	2,059,845
CHANGE IN PATIENT ACCOUNTS RECEIVABLE	510,228	-469,729
CHANGE IN OTHER RECEIVABLES	11,700	1,703,738
CHANGE IN INVENTORIES	-37,927	-150,431
CHANGE IN PREPAID EXPENSES	43,364	-59,975
CHANGE IN ACCOUNTS PAYABLE	-679,118	-7,078,500
CHANGE IN ACCRUED SALARIES AND RELATED TAXES	240,898	974,135
CHANGE IN OTHER PAYABLES	75,469	-272,241
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	436,475	-3,293,158
CASH FLOWS FROM INVESTMENT ACTIVITIES		
PURCHASE OF EQUIPMENT/CIP	-71,905	-4,603,718
CUSTODIAL HOLDINGS	-100	794
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-72,005	-4,602,923
CASH FROM FINANCING ACTIVITIES		
Current Liability	0	-23,900,236
Long Term Liability	-26,686	23,366,191
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	-26,686	-534,045
CASH AT BEGINNING OF PERIOD	31,862,810	34,470,779
NET INCREASE (DECREASE) IN CASH	-761,431	-3,369,397
CASH AT END OF PERIOD	31,101,379	31,101,379

MODOC MEDICAL CENTER
"FULL TIME EQUIVALENT REPORT"
 Twelve Months Ending: March 31st, 2026

Department	Mar-26	Feb-26	Jan-26	Dec-25	Nov-25	Oct-25	Sep-25	Aug-25	Jul-25	Jun-25	May-25	Apr-25	12 Mo Ave		
Med / Surg	18.32	19.24	18.35	16.90	17.36	15.63	15.21	16.15	15.37	16.06	16.47	14.81	16.66	-0.92	(0.05)
Comm Disease Care													#DIV/0!	0.00	#DIV/0!
Swing Beds													#DIV/0!	0.00	#DIV/0!
Long Term - SNF	69.30	61.27	59.65	37.41	64.09	59.56	56.28	57.55	55.38	53.39	55.93	53.24	56.92	8.03	0.12
Mountainview - SNF	2.91	9.79	10.26	31.66									13.66	-6.88	(2.36)
Emergency Dept	11.46	13.66	12.26	11.60	12.19	12.93	12.49	14.13	10.59	12.51	12.64	11.62	12.34	-2.20	(0.19)
Ambulance - Alturas	10.99	11.90	10.55	11.55	10.79	10.86	11.31	12.65	12.06	12.31	12.50	12.53	11.67	-0.91	(0.08)
Clinic	21.85	20.74	17.92	17.28	19.78	19.45	20.43	19.71	20.32	19.93	20.31	19.52	19.77	1.11	0.05
Canby Clinic	9.29	9.48	9.04	10.54	11.49	12.06	11.47	10.55	10.89	9.80	10.95	10.66	10.52	-0.19	(0.02)
Canby Dental	7.12	4.60	4.43	4.66	5.11	4.75	4.86	4.33	3.85	4.37	5.29	4.80	4.85	2.52	0.35
Surgery	4.10	4.45	3.67	4.33	5.05	4.12	3.97	3.93	4.11	3.70	3.98	4.01	4.12	-0.35	(0.09)
IRR													#DIV/0!	0.00	#DIV/0!
Lab	8.29	8.32	8.65	8.51	8.90	8.94	9.08	9.07	8.21	8.74	8.78	9.32	8.73	-0.03	(0.00)
Radiology	5.56	6.49	6.05	6.86	7.13	5.37	5.05	5.67	5.85	3.65	4.12	4.45	5.52	-0.93	(0.17)
MRI													#DIV/0!	0.00	#DIV/0!
Ultrasound	1.36	1.42	1.70	1.39	1.33	1.37	1.31	1.28	1.33	1.13	1.27	1.36	1.35	-0.06	(0.04)
CT	1.31	1.58	1.34	1.51	1.81	1.29	1.62	1.72	1.67	1.47	2.10	1.93	1.61	-0.27	(0.21)
Pharmacy	2.24	2.12	2.01	2.05	2.00	1.96	2.16	1.83	1.33	1.09	1.17	1.24	1.77	0.12	0.05
Physical Therapy	3.72	7.35	6.30	6.61	7.38	6.40	4.84	6.75	6.88	6.41	5.46	5.74	6.15	-3.63	(0.98)
Other PT													#DIV/0!	0.00	#DIV/0!
Dietary	17.10	18.14	19.07	13.72	16.43	12.85	12.25	13.15	14.01	11.48	12.87	13.82	14.57	-1.04	(0.06)
Dietary - MV SNF	2.98	3.10	2.33	5.89									3.58	-0.12	(0.04)
Dietary Acute	8.29	7.52	7.35	7.48	7.08	8.43	8.17	7.77	6.76	7.36	7.81	7.69	7.64	0.77	0.09
Laundry	1.01	1.02	1.01	1.00	1.10	1.00	1.01	1.03	1.01	0.90	1.02	1.01	1.01	-0.01	(0.01)
Activities	5.75	5.87	5.21	5.11	5.72	5.67	4.74	4.64	4.43	4.41	4.50	4.12	5.01	-0.12	(0.02)
Social Services	2.77	1.96	2.16	1.79	1.97	2.02	1.82	1.95	1.43	1.65	2.12	1.97	1.97	0.81	0.29
Purchasing	2.99	2.98	3.01	3.01	3.01	2.92	3.00	3.01	3.01	3.02	2.96	3.11	3.00	0.01	0.00
Housekeeping	20.55	18.65	16.81	17.10	15.12	13.97	13.67	14.00	13.78	13.94	13.82	14.45	15.49	1.90	0.09
Maintenance	5.91	5.99	6.03	6.06	5.93	6.05	5.80	5.16	5.82	5.99	5.96	5.99	5.89	-0.08	(0.01)
Data Processing	4.11	4.21	4.16	4.07	4.87	4.68	4.69	4.73	4.58	4.63	4.68	4.76	4.51	-0.10	(0.02)
General Accounting	3.84	3.86	4.21	4.14	3.92	3.94	3.71	3.99	3.92	3.40	3.38	3.64	3.83	-0.02	(0.01)
Patient Accounting	9.34	8.45	9.48	9.13	9.30	8.46	7.67	7.17	8.25	8.95	8.85	9.86	8.74	0.89	0.10
Administration	3.51	3.44	3.21	3.38	3.37	3.49	3.43	3.53	3.40	3.65	3.25	3.41	3.42	0.07	0.02
Human Resources	2.88	2.12	2.89	2.99	3.01	2.97	2.85	2.92	1.98	2.01	2.00	2.01	2.55	0.76	0.26
Medical Records	8.74	8.81	8.52	8.58	8.70	7.76	7.96	8.30	8.51	8.51	8.57	8.70	8.47	-0.07	(0.01)
Nurse Administration	3.11	2.77	2.93	2.91	2.78	3.07	3.02	3.02	2.88	2.80	3.05	3.11	2.95	0.34	0.11
In-Service	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	1.00	0.94	0.87	0.98	0.00	-
Utilization Review	1.43	1.50	1.44	1.48	1.49	1.49	1.44	1.48	1.41	1.44	1.49	1.39	1.46	-0.07	(0.05)
Quality Assurance	0.50	0.50	0.50	0.50	0.50	0.51	0.50	0.50	0.50	0.51	0.50	0.50	0.50	0.00	-
Infection Control	0.59	0.60	0.59	0.59	0.61	0.69	0.64	0.64	0.39	0.70	0.46	0.61	0.59	-0.01	(0.02)
Retail Pharmacy	6.16	6.41	7.15	6.41	6.39	6.67	6.17	5.94	4.96	4.50	5.03	4.96	5.90	-0.25	(0.04)
TOTAL	290.38	291.31	281.24	279.20	276.71	262.33	253.62	259.25	249.87	245.41	254.23	251.21	266.23	-0.93	(0.00)

MODOC MEDICAL CENTER

"KEY STATISTICS"

Twelve Months Ending March 31st, 2026

	Mar-26		Feb-26		Jan-26		Dec-25		Nov-25		Oct-25		Sep-25		Aug-25		Jul-25		Jun-25		May-25		Apr-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	45	64	89	48	49	56	69	64	56	83	52	75	47	86	49	48	53	90	47	57	51	76	64	137	509	579	671	
Swing	87	65	98	73	54	57	124	70	92	46	38	76	74	49	61	31	164	36	87	50	46	71	28	89	792	468	953	
SNF	1,768	1,550	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	14,052	13,241	18,269	
Total "Patient Days"	1,900	1,679	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	15,353	14,288	19,893	
ADC																												
Adults/Peds	1.45	2.06	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	1.86	2.11	1.84	
Swing	2.81	2.10	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	1.61	1.48	2.29	0.93	2.87	2.89	1.71	2.61	
SNF	57.03	50.00	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	51.28	48.32	50.05	
Total "Average Daily Census"	61.29	54.16	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	56.03	52.15	54.50	
ALOS																												
Adults/Peds	3.46		3.30		2.72		3.63		3.50		3.06		2.94		3.50		3.12		3.36		3.00		3.20		3.24	3.11	3.23	
Swing	8.70		7.00		10.80		10.33		9.20		7.60		14.80		8.71		13.67		10.88		4.60		7.00		9.90	7.31	9.34	
Admissions																												
Adults/Peds	13	20	27	17	18	17	19	19	16	8	17	20	16	28	14	14	17	27	14	17	17	23	20	19	157	186	208	
Swing	10	11	14	6	5	6	12	9	10	10	5	5	5	8	7	5	12	6	8	7	10	12	4	10	80	64	102	
SNF	10	2	3	-	2	2	-	2	5	2	-	2	-	2	1	1	5	4	3	5	4	4	1	1	26	16	34	
Total "Admissions"	33	33	44	23	25	25	31	30	31	20	22	27	21	38	22	20	34	37	25	29	31	39	25	30	263	266	344	
Discharges																												
SNF	3		1		1		2		1		1		-		1		2		4		1		1		12	18	18	
Days in Period	31		28		31		31		30		31		30		31		31		30		31		30		274	274	365	
Amulatory Service Statistics																												
Emergency Visits	485	510	444	482	485	440	486	510	474	421	550	474	471	476	494	525	487	464	460	464	481	552	482	553	4,376	4,406	5,799	
Ambulance Runs	65	99	78	95	73	87	107	93	90	93	78	91	94	83	82	87	106	81	75	81	77	113	75	108	773	817	1,000	
Clinic Visits	1,112	872	968	790	805	970	772	684	808	813	837	923	791	809	827	857	959	772	574	772	1,081	902	827	1,229	7,879	7,058	10,361	
Canby Clinic Visits	216	217	220	243	222	290	290	251	202	264	233	268	210	225	248	325	312	301	232	301	261	274	233	331	2,153	2,585	2,879	
Canby Dental	170	171	158	133	178	185	145	147	129	171	183	200	195	180	169	210	169	171	192	171	136	237	163	286	1,496	1,351	1,987	
Observation Admits	1	3	4	2	7		1	5	5	4	2	2	-	5	1	6	2	2	5	2	5	5	4	5	23	31	37	
Observation Care Hours	37.3	109	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	991	945	1,468	
Ancillary Services Statistics																												
Surgeries	8	3	4	4	4	10	3	11	4	2	3	3	10	4	3	2	2	4	5	4	11	8	2	5	41	48	59	
Endoscopies	17	21	16	20	21	28	23	20	23	21	35	20	21	25	24	17	17	24	25	24	19	30	21	19	197	164	262	
Surgery & Recovery Minutes	541	623	732	666	632	682	658	731	577	462	1,016	566	716	498	638	501	414	642	802	642	869	1,064	767	574	5,924	5,226	8,362	
Anesthesia Minutes	786	960	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	8,745	8,215	12,405	
Laboratory Tests	5,117	4,498	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	42,602	42,062	56,592	
EKG Tests-Acute Proc																										-	-	-
EKG Tests-Clinic Proc																										-	-	-
Radiology-Diagnostic Proc	345	258	348	301		282	287	256	236	261	307	285	244	267	267	283	330	300	266	300	297	293	257	297	2,364	2,501	3,184	
Ultrasounds Proc	127	75	96	105	92	126	86	73	53	138	106	112	99	114	99	156	102	82	102	83	85	94	89	89	942	763	1,201	
CT Scans Proc	142	149	181	153	127	182	145	160	152	149	152	168	128	181	167	196	139	150	139	150	173	138	195	195	1,359	1,425	1,797	
MRI Proc	38		39			45		21	15						28		26		26		18				143	46	143	
Physical Therapy Sessions	873	745	899	517	1,221	569	1,404	429	903	542	880	552	851	573	967	677	1,232	775	817	775	551	718	756	770	9,230	5,667	11,354	
Retail Pharmacy-Scripts	4,446	2,531	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	37,056	23,078	46,582	