MODOC MEDICAL CENTER
A Public Entity
Healing Hands Close To Home
Last Frontier Healthcare District

MINUTES
LAST FRONTIER HEALTHCARE DISTRICT
FINANCE COMMITTEE
Wednesday, September 16, 2026 – 3:30 pm
Modoc Medical Center; Education Conference Room;
1111 N Nagle St.; Alturas, California

DRAFT

Present

- Jin Lin
- Scott Swasey
- Kevin Kramer
- Rose Boulade
- Joseph Johnson
- Sandra Brown-Tibbets

Absent:

- Keith Weber
- Denise King

Subject	Discussion	Action
1. Call to Order	**Rose Boulade,** called the meeting of the Last Frontier Healthcare District Finance Committee to order at 3:31 pm on Wednesday, September 16, 2026, in the Education Conference Room at Modoc Medical Center in Alturas, California.	
2. Agenda Approval	K Kramer - Changes, additions, deletions to the Agenda.	**Kevin Kramer** approved the agenda as presented, **Scott Swasey** seconded.
3. Minutes of the August 26, 2026, Regular LFHD Finance Committee Meeting.	D. King presented the August 26, 2026 Regular LFHD Finance Committee meetings for approval.	**Scott Swasey** approved the minutes as amended to reflect Rose not adjourning the August 26th meeting. Also that the next meeting will be Wednesday September 16, 2026; **Kevin Kramer** seconded. **Rose Boulade and Joseph Johnson** abstained.
4. Discussion Items		
A. Last Frontier Healthcare District Financial Statement – *August 2026 (unaudited)*	**J. Lin** presented the *unaudited* Last Frontier Healthcare District Financial Statement for *August 2026* from the narratives and financial statements ***provided*** in the Finance Committee meeting packet.	
B. Finance Directors Report	**Accounting Team** • Staffing: Currently recruiting for a full-time controller, payroll clerk, three floaters, and a payroll staff accountant. • ADP Implementation: The implementation timeline remains scheduled for December. • W-2 Reporting: Additional work will be needed to obtain the information required for proper reporting related to "no tax on overtime."	

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	• Billing Department: New cards issued to Medicare beneficiaries have created some billing challenges. No other issues were reported at this time.	
C. CEO's Report	**Geothermal Grant** • Bids open September 17. • No contractors have responded to date. • A specialized contractor is needed to clean and test the geothermal well. • Darrell Anderson may be able to provide a referral. • Goal is to be ready for testing and inspection this fall. • At least one bid is needed; two are preferred. **IRS Audit** • Initial submission completed. • No further communication received. • Kevin will provide updates as information becomes available. **DHCS Audit and Rates** • Audit completed • DHCS unlocked the rate portal and updated rates. • Funding is typically received in December. **Solar Project** • Glenn, Dr. Burkholder's husband agreed to consult. • Half-megawatt system recommended. • Proposed system is approximately 30% larger than current needs. • Battery storage not recommended because it would double capital costs. **Housing** • Housing remains a challenge. • Exploring development options, including 40 parcels in the corner field. • Kevin will provide updates as options become available. **Investment Income** • Discussed monthly versus annual reporting. • GASB reporting requirements apply due to Public entity status. • Committee voted to report annually. • Audit notes and financial statements will explain the resulting fluctuations. **Providers** • Tony Reynolds to serve as a walk-in provider. • Virginia Baker and Tanya Villers discussed; to be confirmed. • Physician still needed for Canby. • Physician still needed for Alturas.	
5. Adjournment	**Rose Boulade** adjourned the LFHD Finance Committee meeting at 4:43 pm.	

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Subject	Discussion	Action
	The next meeting of the Last Frontier Healthcare District Finance Committee will be Wednesday, October 21, 2026, at 3:30 pm and will be held in the Education Conference Room at Modoc Medical Center in Alturas, California.	

Respectfully submitted:

LAST FRONTIER HEALTHCARE DISTRICT DBA MODOC MEDICAL CENTER
SEAL
10-12-2010
CALIFORNIA

9/16/2026

Denise King
Last Frontier Healthcare District Clerk

Date

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