



P. O. Box 95  
San Andreas, CA 95249  
(209) 754-4468 Phone  
(209) 754-2537 Fax

**Special Meeting of the Board of Directors  
Mark Twain Medical Center Classroom 5  
768 Mountain Ranch Rd,  
San Andreas, CA**

**Wednesday November 30, 2022  
10:00 am**

**Participation: In Person or by  
Zoom - Invite information is at the End of the Agenda**

## **Agenda**

### Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

- 1. Call to order with Flag Salute:**
- 2. Roll Call:**
- 3. Approval of Agenda:** Public Comment - **Action**
- 4. Public Comment On Matters Not Listed On The Agenda:**

The purpose of this section of the agenda is to allow comments and input from the public on matters within the jurisdiction of the Mark Twain Health Care District not listed on the Agenda. (The public may also comment on any item listed on the Agenda prior to Board action on such item.) **Limit of 3 minutes per speaker.** The Board appreciates your comments however it will not discuss and cannot act on items not on the agenda.

This Institution is an Equal Opportunity Provider and Employer  
Agenda Nov. 30, 2022 Special MTHCD Board Meeting

**5. Consent Agenda: Public Comment - **Action****

All Consent items are considered routine and may be approved by the District Board without any discussion by a single roll-call vote. Any Board Member or member of the public may remove any item from the Consent list. If an item is removed, it will be discussed separately following approval of the remainder of the Consent items.

**A. Un-Approved Minutes:**

- Finance Committee Meeting for October 19, 2022:
- Un-Approved Board Meeting Minutes for October 26, 2022.

**B. Resolution: (AB 361) Gov. Code Sect. 54953(e)(3):**

- ◆ **Resolution 2022 - 21** Authorizing Remote - Extended Time To Teleconference: Meetings of the Board of Directors & Finance Committee (AB 361) for the Month of **Nov. 2022**.
- ◆ **Resolution 2022 - 22** Authorizing Remote - Extended Time To Teleconference: Meetings of the Board of Directors & Finance Committee (AB 361) for the Month of **Jan. 2023**. (Informational Only)

**6. MTHCD Reports:**

**A. President’s Report:**.....Ms. Reed

- **Association of California Health Care Districts (ACHD) Nov. 2022 Advocate:**
- **Resolution 2022 - 23 To Recognize Nicki Stevens:** Public Comment - **Action**
  - ◆ **Resolution Honoring Nicki Stevens’ - Years of Service to MTMC:**
- **Meetings With MTHCD CEO:**
- **California Advancing & Innovating Medi-Cal Program (CalAim):**.....Ms. Hack

**B. MTMC Community Board Report:**.....Ms. Sellick

**C. MTMC Board of Directors:**.....Ms. Reed

**D. Chief Executive Officer’s Report:**.....Dr. Smart

- **General Comments:**
- **CSDA 2023 Dues:**
- **Window Upgrade MTMC (Diede Bid):**

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Agenda Nov. 30, 2022 Special MTHCD Board Meeting

- **Strategic Planning & Projects Matrix:**
- **Grant Report:**
- **Behavioral Health Continuum Infrastructure (BHCIP) Plan: Public Comment – Action**
  - **Pre-Development – Design Phase – Approval & Funding:**
- **VS H&W Center – November Policies and Forms: Public Comment – Action**
  - **Policies for November 2022 Valley Springs Health & Wellness Center:**

**New Policies**

PMHNP Standardized Procedures

**Bi-Annual Review Policies (no changes to policy content)**

Age Restriction

Auxiliary Aids and Services for Persons with Disabilities

Blue Shield Eligibility Verification

Business Hours

Cash On Hand Management

Communicable Disease Reporting

Consents For Treatment – Guidance

Correction Of Information In The Medical Record

Crash Cart

Culture Transmittal

Dissemination of Non-Discrimination Policy

Emergency Release of Patient Records

Emergency Situation/Unresponsive Patient

Standardized Procedure for Employee Influenza Vaccine Administration

Electronic Protected Health Information (ePHI)

Eye Irrigation

Eye Medications-Dispensing

Fit Testing

**Revised Policies**

Autoclave Spore Testing

Biohazard Material Management

Contagious Patient

Dental Emergencies

Emergency Operations Plan

Narcotics Policy

- **Program Manager:**.....Ms. Stanek

**E. VSHWC Quality Reports:**.....Ms. Terradista

- Quality – Nov. 2022:
- MedStatix – Oct. 2022:

**7. Committee Reports:**

**A. Finance Committee:**.....Ms. Hack / Mr. Wood

- Financial Statements – Sept . 2022: Public Comment – **Action**
- Financial Statements – Oct. 2022: Public Comment – **Action**
- 2021-2022 Audit: Public Comment – **Action** .....Mr. Wood / Mr. Jackson

**B. Ad Hoc Policy Committee:** .....Ms. Sellick / Ms. Hack

**C. Ad Hoc Personnel Committee:**.....Ms. Reed / Dr. Smart

**D. Ad Hoc Community Grants:**.....Ms. Sellick / Ms. Reed

**E. Ad Hoc Community Engagement Committee:**.....Ms. Reed

**8. Board Comment and Request for Future Agenda Items:**

**A. Announcements of Interest to the Board or the Public:**

- VS Christmas Parade Dec. 3, 2022 at 10am:

**9. Next Meeting:**

- The December Board Meeting has been cancelled.
- The next MTHCD Board Meeting will be Wed. January 25, 2023 at 9am.

**10. Adjournment: Public Comment – **Action:****

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: Nov. 30, 2022 MTHCD Board Meeting Special

Time: Nov 30, 2022 10:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/86876911557?pwd=RjluZmtlbk1NY2RNRGdybmNFMGhpdz09>

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+1 360 209 5623 US

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+1 564 217 2000 US

+1 646 931 3860 US

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Passcode: 933410

Find your local number: <https://us02web.zoom.us/j/86876911557?pwd=RjluZmtlbk1NY2RNRGdybmNFMGhpdz09>

Effective - Mar 17, 2020.

California Gov. Gavin Newsom issued [Executive Order \(N-29-20\)](#), which, in part, supersedes Paragraph 11 of Executive Order (N-25-20) issued on Thursday. The new Executive Order excuses a legislative body, under the Ralph M. Brown Act, from providing a physical location for the public to observe and comment if certain conditions are met. A physical location does not need to be provided if the legislative body:

1. Holds a meeting via teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically;”
2. Implements a procedure for receiving and “swiftly resolving” requests for reasonable modification or accommodations from individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt in favor of accessibility.
3. Gives advance notice of the public meeting and posts agendas according to the timeframes and procedures already prescribed by the Brown Act (i.e., 72 hours for regular meetings and 24 hours for special meetings) and
4. Gives notice of the means by which members of the public may observe the meeting and offer public comment, in each instance where notice or agendas are posted.



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**Finance Committee Meeting**  
**Mark Twain Medical Center Classroom 5**  
**768 Mountain Ranch Road**  
**San Andreas, CA 95249**

**9:00 am**  
**Wed. October 19, 2022**

Participation: Zoom - Invite information is at the End of the  
 Agenda or in person

**Un- Approved Minutes**

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

**1. Call to order with Flag Salute:**

**By: Ms. Hack**

**Time: 9:03 am**

**2. Roll Call:**

Board Member	Present in Person	Present by Zoom	Arrival Time
Ms. Hack		X	
Mr. Randolph	X		

**Quorum \_\_\_\_\_ Yes\_\_\_\_\_**

This Institution is an Equal Opportunity Provider and Employer  
 Minutes – Oct. 19, 2022 MTHCD Finance Committee Meeting

**3. Approval of Agenda: Public Comment - Action:**

**Motion: Mr. Randolph**

**Second: Ms. Hack**

**Vote in Favor: 2**

**4. Public Comment On Matters Not Listed On The Agenda:**

The purpose of this section of the agenda is to allow comments and input from the public on matters within the jurisdiction of the Mark Twain Health Care District not listed on the agenda. (The public may also comment on any item listed on the Agenda prior to Committee action on such item.) **Limit of 3 minutes per speaker.** The Committee appreciates your comments however it will not discuss and cannot act on items not on the agenda.

Hearing none

**5. Consent Agenda: Public Comment - Action**

All Consent items are considered routine and may be approved by the Committee without any discussion by a single roll-call vote. Any Board Member or member of the public may remove any item from the Consent list. If an item is removed, it will be discussed separately following approval of the remainder of the Consent items.

**A. Resolution 2022 – 19 Informational Only:**

- Authorizing Remote Teleconference Meetings of the Board of Directors Finance Committee (AB 361) for the month of **October** 2022. (Informational Only).

**B. Un-Approved Minutes:**

- Finance Committee Meeting Minutes for Aug. 17, 2022: September Meeting Was Cancelled.

**Motion: Ms. Hack**

**Second: Mr. Randolph**

**Vote in Favor: 2**

**6. Chief Executive Officer's Report:**

- Hospital Lease – Electric Utilities:

Sent letter regarding suspension of utility payments to Doug Archer. Mr. Archer stated that Solar does not seem to be a possibility for MTMC in the effort to reduce electricity costs. Dr. Smart suggests replacing the single pane windows on the East wing with double pane, and to replace the large windows with standard size. Dr. Smart will continue to research this energy efficient solution.

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Minutes – Oct. 19, 2022 MTHCD Finance Committee Meeting



**7. Real Estate Review:**

Nothing new to report

**8. Accountant's Report:**

- Aug. 2022 Financials Will Be Presented: Public Comment – Action
- Sept. 2022 Financials Will Be Presented: Public Comment – Action

**Motion to approve as presented with caveat that Oct. Financials have a Revenue explanation Including, I & R: Mr. Randolph**

**Second: Ms. Hack**

**Vote in Favor: 2**

- 2021-2022 Audit:

Mr. Jackson, the auditor, says a DRAFT Audit should be ready for presentation at the November meeting. Accounting has sent everything he has requested.

**9. Treasurer's Report:**

Nothing new to report

**10. Comments and Future Agenda Items:**

Mr. Randolph: wants to revisit CPPA discussion and Review Policy # 7

**11. Next Meeting:**

Next Finance Committee Meeting will be Nov. 30, 2022 at 7:30am

**12. Adjournment: - Public Comment – Action**

**Motion: Mr. Randolph**

**Second: Ms. Hack**

**Vote in Favor: 2**

**Time: 9:57am**

This Institution is an Equal Opportunity Provider and Employer  
Minutes – Oct. 19, 2022 MTHCD Finance Committee Meeting

**Traci Whittington is inviting you to a scheduled Zoom meeting.**

**Topic: Mark Twain Health Care District Finance Committee Meeting**  
**Time: Oct 19, 2022 09:00 AM Pacific Time (US and Canada)**

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/83554710976?pwd=SGVQRG4ya1IIZTZSZFlrazc4N1h1UT09>**

**Meeting ID: 835 5471 0976 Passcode: 435654**

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**Effective - Mar 17, 2020.**

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Minutes – Oct. 19, 2022 MTHCD Finance Committee Meeting



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**Meeting of the Board of Directors  
 Mark Twain Medical Center Classroom 5  
 768 Mountain Ranch Rd,  
 San Andreas, CA**

**Wednesday October 26, 2022  
 9:00 am**

**Participation: In Person or by  
 Zoom - Invite information is at the End of the Agenda**

**Un- Approved Minutes**

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

**1. Call to order with Flag Salute:**

By: Ms. Reed  
 Time: 9:00am

**2. Roll Call:**

Board Member	Present in Person	Present by Zoom	Time of Arrival
Ms. Reed	X		
Ms. Sellick		X	
Ms. Hack	X		
Mr. Randolph	X		
Ms. Vermeltfoort	X		

Quorum – Yes

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 Minutes Oct. 26, 2022 MTHCD Board Meeting

**3. Approval of Agenda: Public Comment - Action**

Move CPPA Electric Option With MTMC 10-3-2022 (Letter) to be addressed after President's report:

Move Financial Report after item 6 C.

Motion: Ms. Vermeltfoort

Second: Ms. Hack

Vote in Favor: 5-0

**4. Public Comment On Matters Not Listed On The Agenda:**

Hearing None.

**5. Consent Agenda: Public Comment - Action**

**A. Un-Approved Minutes:**

- Finance Committee Meeting for Sept. 21, 2022 was Cancelled
- Un-Approved Board Meeting Minutes for September 28, 2022.

**B. Resolution: (AB 361) Gov. Code Sect. 54953(e)(3):**

- ◆ **Resolution 2022 - 19** Authorizing Remote - Extended Time To Teleconference: Meetings of the Board of Directors & Finance Committee (AB 361) for the Month of **Oct.** 2022. (Informational Only)
- ◆ **Resolution 2022 - 21** Authorizing Remote - Extended Time To Teleconference: Meetings of the Board of Directors & Finance Committee (AB 361) for the Month of **Nov.** 2022.

**C. Correspondence:**

- Livia Galli-Rasmussen, OD – CHS Grad (Sept. 14, 2022):

Motion: Mr. Randolph

Second: Ms. Vermeltfoort

Vote in Favor: 5-0

**6. MTHCD Reports:**

**A. President's Report:**

- **Association of California Health Care Districts (ACHD):**
  - ACHD Oct. 2022 Advocate:

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Minutes Oct. 26, 2022 MTHCD Board Meeting

- **Committee Assignments - Board Confirmation: Public Comment – Action**

Ms. Reed: Wishes to make the following changes in Committee assignments; Removing Ms. Sellick from Policy Committee to add Ms. Vermeltfoort. Ms. Vermeltfoort will also serve on the Personnel Committee.

Motion: Mr. Randolph

Second: Ms. Hack

Vote in Favor: 5-0

- **California Advancing & Innovating Medi-Cal Program (CaAIM):**

Ms. Hack: Turmoil and lawsuits are erupting as the new program is being navigated including data sharing which has to be done by 2023. There seems to be some funding for behavioral health. Providers have until Jan 31<sup>st</sup> to sign agreements.

Mr. Archer CEO/Pres. MTMC: Started (1) a pilot program on data sharing with some pushback from patients (2) Security has been increased due to a recent cart theft.

- **Meetings with MTHCD CEO:**

Ms. Reed: Items discussed in addition to agenda items are; Seismic and MTMC Utilities.

**B. MTMC Community Board Report:.....Ms. Sellick**

Ms. Sellick: Mr. Archer reported he has a nuclear disaster plan and the materials; he also has a plan for the electric issue, there was \$93k donated to 3 non-profit organizations in the community

**C. MTMC Board of Directors:.....Ms. Reed**

Ms. Reed: Meeting was cancelled.

**D. Chief Executive Officer's Report:.....Dr. Smart**

- **General Comments:**

Dr. Smart: There was a great turnout (75) for the Clinic's 3<sup>rd</sup> Anniversary party on Oct. 21st.

Dr. Smart: Has concerns for the Winter surge of 3 viruses i.e.: Flu, COVID variant and worst of all RSV. RSV is usually a childhood virus but this Winter a wave has already started adult population.

Dr. Smart: State of the County is Fri at 7am: Seismic will likely be extended to 2037.

- **CPPA Electric Option with MTMC 10-3-2022 (Letter):**

Mr. Archer CEO/Pres. MTMC: Addressed the MTMC electric issue saying there are options (1) reduce usage but that wouldn't solve the bigger problem of rate increases as the rates have doubled (2) replace old-building windows which is a worthy effort no matter what else might be considered. (3) he's working with Dignity Corp. Real Estate but there didn't seem to be much traction on solar not to mention there would be considerations from the County and the indigenous people and considerable arbor work needed.

Dr. Smart: Window replacement would make a considerable improvement in the following areas, electricity conversation, esthetically improve building appearance, reduce window size and outside exposure, reduce glare, reduce drafts, increase employee morale. He and a Diede Construction rep. met to discuss the project which can be done in stages to be less disruptive. A bid is to follow in 2 wks. to replace the windows in the old hospital section.

- **Strategic Planning & Projects Matrix:**

Dr. Smart: A provider resigned after her license was revoked by the CA Nursing Board (pkt pg. 52). Dr. Robbins returns on Nov. 1<sup>st</sup> from leave. Dr. Tapia, Pediatrician started working mid Oct.

- **Grant Report:**

Dr. Smart: The Dist. has received \$170k since July in grant funding. Behavioral Health Dept (of 6) is funded by grants.

- **VS H&W Center – October Policies and Forms: Public Comment – Action**

- **Policies for Valley Springs Health & Wellness Center:**

- **New Policy**

- Emerging Infectious Disease

- **Reviewed Policies**

- Active Shooter

- AED Use and Maintenance

- Appointment Notification

- AR Credit Balance Management

- Billing for Services Provided Off-Site

- Billing Practices

- Cash Collections

- Cleaning Duties

- Management of Dental Patient Urgent Issues

- Medical Staff Credentialing and Governance

- Provider on Site

- Quality Assurance & Continued Quality Improvement Plan

Section 504 Grievance  
Section 504 Grievance (Spanish)  
Section 504 Notice Of Program Accessibility  
Section 504 Notice Of Program Accessibility (Spanish)  
Shelter in Place for Patients and Staff  
Standardized Procedure for Employee Influenza Vaccine Administration  
Unscheduled Downtime of Electronic Medical Record  
Waste, Fraud, and Abuse

**Revised Policies**

Appointment Rescheduling  
Autoclave Use and Maintenance  
Employee Dress Code Guidelines  
New Employee Onboarding and Annual Training  
No Show  
On-Call Program  
Quality Assurance Guidelines  
Sterile Shelf Life  
Universal Precautions

Motion: Ms. Vermeltfoort

Second: Mr. Hack

Vote in Favor: 5-0

- **Program Manager:** Ms. Stanek was not available.

Per Dr. Smart: Robo-Doc is picking up with school open. Currently Robo-Doc is utilized in 5 schools, Valley Springs Elem, Mark Twain Elem, Bret Harte High, Michelson Elem. West Point Elem. With hopes of expanding to Calaveras High soon. Anthem has proved grant funding for remote services equipment; a Tele-psych provider will start working with our Behavioral Health team in early Nov.

**E. VSHWC Quality Reports:**

- **Quality – Sept.. 2022:** Ms. Terradista was not available.

Dr. Smart: We're interviewing to replace the provider that resigned and to add another. Optimum patient visits would be 20k. Stats for 2021 were: 334k doctors retired or quit; likewise, for 117k NP and 50k PA. Medical student enrollee numbers are down so it is not a very competitive market. Growing our own (students) requires extra time and lost revenue.

- **MedStatix – Sept. 2022:**

**7. Committee Reports:**

**A. Finance Committee:**

- **Financial Statements – Aug. 2022:** Public Comment – Action

Dr. Smart: Discovered the financial revenue figures don't match the EHR amount in addition to what the bank statements record. A meeting with himself, Mr. Wood and Mr. Hohenbrink will be scheduled for Oct 31<sup>st</sup> to map out a remedy and they will report out at the Nov. 30th Meeting.

Motion Including, I & Report: Ms. Hack  
Second: Mr. Randolph  
Vote in Favor: 5-0

- **Financial Statements – Sept. 2022:** Public Comment – Action

Motion including, I & Report: Ms. Hack  
Second: Ms. Vermeltfoort  
Vote in Favor: 5-0

- **2021-2022 Audit Update:**

Mr. Wood: The audit is ahead of schedule. Rick Jackson is to do a draft for the Nov. 30th Finance Committee Meeting.

Ms. Hack: Extended an invitation for Board Members to attend the Nov. 30 Finance Committee Meeting starting at 7:30am to better understand the audit process. The one proviso is determined by the Brown Act stipulating they would have to remain onlookers and could not participate in any way.

**B. Ad Hoc Policy Committee:**

Ms. Sellick / Ms. Hack: To schedule meeting

**C. Ad Hoc Personnel Committee:**

Ms. Reed: Mr. Vermeltfoort will be joining the Committee.

**D. Ad Hoc Community Grants:**

Ms. Sellick: Nothing new to report.

**E. Ad Hoc Community Engagement Committee:.....Ms. Reed**

Dr. Smart: Has plans to add Karen Vail, CCOE to the Strategic Plan Meeting.

**8. Board Comment and Request for Future Agenda Items:**



**A. Announcements of Interest to the Board or the Public:**

Mr. Randolph: Many staff and employees attended the Clinic Oct. 5<sup>th</sup> Suicide Prevention training.

- Chamber – State of the County Oct. 28, 2022 at the Met.

**9. Next Meeting:**

- November & December meetings will be combined and meet on Wed. November 30, 2022.
- The next MTHCD Board Meeting will be Wed. **November 30, 2022, at 10am.**
- The December Board Meeting has been cancelled.

**10. Adjournment:** Public Comment – **Action:**

Motion: Mr. Randolph

Second: Ms. Hack

Vote in Favor: 5-0

Time: 10:47

**Peggy Stout is inviting you to a scheduled Zoom meeting.**

**Topic: MTHCD BOD Mtg Oct 26, 2022 at 9am**

**Time: Oct 26, 2022 0900 AM Pacific Time (US and Canada)**

**Join Zoom Meeting**

**<https://us02web.zoom.us/j/87389028611?pwd=ZGVtYzA2UWIUWDIEVG5Xa0hxUVBKUT09>**

**Meeting ID: 873 8902 8611**

**Passcode: 696112**

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- Effective - Mar 17, 2020.

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**Resolution No. 2022 - 21**  
**Authorizing Remote Teleconference Meetings**  
**for the Board of Directors & Finance Committee Meetings**  
**for the month of November 2022**

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**Whereas**, the Mark Twain Health Care District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

**WHEREAS**, all meetings of the Mark Twain Health Care District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s Board conduct its business; and

**WHEREAS**, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

**WHEREAS**, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

**WHEREAS**, it is further required that state or local officials have imposed or recommended measures to promote social distancing; and

**WHEREAS**, such conditions now exist in the District, specifically, the Governor proclaimed a State of Emergency on March 4, 2020 due to COVID-19; and

**WHEREAS**, on June 11, 2021, the State Public Health Officer ordered all individuals to follow the state guidance on face coverings and its website recommends physical distancing; and

**WHEREAS**, as a consequence of the state of emergency and the state and local public health guidance, the Board of Directors does hereby find that the Mark Twain Health Care District shall conduct its meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

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**WHEREAS**, members of the public will be able to participate remotely through the digital means listed on the meeting agenda.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**Section 1. Recitals.** The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

**Section 2. Remote Teleconference Meetings.** The Chief Executive Officer is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

**Section 3. Effective Date of Resolution.** This Resolution shall take effect immediately upon its adoption and shall be effective for 30 days, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

**Section 4: Certification.** The Clerk of the Board shall certify to the passage and adoption of this Resolution and cause it to be maintained in the records of the District.

**Adopted, Signed, and Approved** this 26<sup>th</sup> day of October 2022.

Linda Reed, President \_\_\_\_\_

STATE OF CALIFORNIA)

COUNTY OF)

CALAVERAS) ss

I, Debra Sellick, Secretary of the Mark Twain Health Care District Board of Directors Do Hereby Certify that the forgoing Resolution No. 2022 - 21 was duly adopted by the Board of Directors of said District on behalf of the Board of Directors & Finance Committee Meetings to be held in the month of October 2022 by the following vote:

Ayes:

Nays:

Absent:

Abstain:

Attest: Debra Sellick, Secretary: \_\_\_\_\_

Mark Twain Health Care District Mission Statement

“Through community collaboration, we serve as the stewards of a community health system that ensures our residents have the dignity of access to care that provides high quality, professional and compassionate health care”.

This Institution is an Equal Opportunity Provider and Employer



P. O. Box 95  
San Andreas, CA 95249  
(209) 754-4468 Telephone  
(209) 754-2537 Fax

**Resolution No. 2022 - 22**  
**Authorizing Remote Teleconference Meetings**  
**for the Board of Directors & Finance Committee Meetings**  
**for the month of Jan. 2023**

---

**Whereas**, the Mark Twain Health Care District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

**WHEREAS**, all meetings of the Mark Twain Health Care District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s Board conduct its business; and

**WHEREAS**, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

**WHEREAS**, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

**WHEREAS**, it is further required that state or local officials have imposed or recommended measures to promote social distancing; and

**WHEREAS**, such conditions now exist in the District, specifically, the Governor proclaimed a State of Emergency on March 4, 2020 due to COVID-19; and

**WHEREAS**, on June 11, 2021, the State Public Health Officer ordered all individuals to follow the state guidance on face coverings and its website recommends physical distancing; and

**WHEREAS**, as a consequence of the state of emergency and the state and local public health guidance, the Board of Directors does hereby find that the Mark Twain Health Care District shall conduct its meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

Mark Twain Health Care District Mission Statement

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**WHEREAS**, members of the public will be able to participate remotely through the digital means listed on the meeting agenda.

**NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:**

**Section 1. Recitals.** The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

**Section 2. Remote Teleconference Meetings.** The Chief Executive Officer is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

**Section 3. Effective Date of Resolution.** This Resolution shall take effect immediately upon its adoption and shall be effective for 30 days, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

**Section 4: Certification.** The Clerk of the Board shall certify to the passage and adoption of this Resolution and cause it to be maintained in the records of the District.

**Adopted, Signed, and Approved** this 30<sup>th</sup> day of Nov. 2022.

Linda Reed, President \_\_\_\_\_

STATE OF CALIFORNIA)

COUNTY OF)

CALAVERAS) ss

I, Debra Sellick, Secretary of the Mark Twain Health Care District Board of Directors Do Hereby Certify that the forgoing Resolution No. 2022 – 22 was duly adopted by the Board of Directors of said District on behalf of the Board of Directors & Finance Committee Meetings to be held in the month of Jan. 2023 by the following vote:

Ayes:

Nays:

Absent:

Abstain:

Attest: Debra Sellick, Secretary: \_\_\_\_\_

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# ACHD Advocate

## November 2022

### What's New This Month:

- Looking Ahead to 2023
- Webinar: [Care Coordination and Social Determinants of Health](#)

### CEO MESSAGE

As we commemorate Veterans Day today, ACHD would like to thank all Veterans for their service. We are grateful for their sacrifice and honor them on this **Veterans Day**.

Now that we are on the other side of the mid-term election, ACHD is focused on 2023. Here in California, one notable election statistic, has been the number of newly elected legislators that will be joining the legislature in January. In anticipation of these **30 newly elected lawmakers**, ACHD met with candidates on their campaign trails. In October, ACHD partnered with Beach Cities Health District to **host then candidate, now Assemblymember, Cory Jackson** to showcase the work of healthcare districts in the behavioral health space. The tour was a success and a helpful step in building a strong working relationship with the Assemblymember. Mr. Jackson will join his 29 other colleagues in Sacramento on December 5th to be sworn into office.



Cathy Martin  
Chief Executive Officer

With the election behind us, and a new legislative session commencing in January, **ACHD is busy establishing our 2023 priorities**. Next week, the ACHD Advocacy Committee will be holding a special meeting, to discuss in detail, the association's 2023 advocacy priorities. These priorities will make up our 2023 Advocacy Strategic Plan, which will act as a roadmap for the advocacy



team as session gets underway. We will be sure to share these priorities and the plan with you, once the board has approved them in December.

In case you missed it, last month, the **Department of Health Care Services (DHCS)** [opened registration](#) for the Retention Payment Program. Registration will remain open until December 21, 2022. As a reminder, providers must register with the State through DHCS to receive funding for eligible employees. DHCS has posted guidelines, timelines and other relevant information on the payment program, [here](#).

Last, don't miss our annual [New Laws in 2023 webinar](#) on December 15th, featuring ACHD's Senior Legislative Advocate, [Sarah Bridge](#). Labor and employment attorney, **Gail Blanchard-Saiger**, will be joining Sarah to provide information on the Retention Pay Program, as well insights into new labor laws to be aware of in 2023. As a reminder, ACHD's webinars are recorded and available [on-demand](#). These webinars can be accessed [on our website](#) anytime at your convenience. There you will find a large volume of content offerings on an array of topics important to healthcare districts.

As we ease into the holiday season, ACHD would like to wish everyone a Happy Thanksgiving and please know that we are very grateful for your membership and engagement in our important work.



## SPONSOR INSIGHTS

### [BB&K Attorneys to Discuss Significant 2022 Legal Changes in Complimentary Webinar](#)

From independent contractors to privacy to COVID-19-related legislation, the California State Legislature and federal government were busy in 2022 passing a wealth of new labor and employment laws that impact your business or agency. In this [Best Best & Krieger LLP](#) presentation, BB&K's Labor & Employment attorneys provide important guidance on new laws and cases from 2022. Join BB&K on *Tuesday, December 13th, from 9:00 AM to 11:00 AM (PST)* to learn about new laws coming your way in 2023, including wage and hour updates; harassment, discrimination and retaliation; disability discrimination and medical leave; and public agency updates/PERB. To register for this webinar, please [click here](#).





## UPCOMING EVENTS

### Care Coordination and Social Determinants of Health

November 30, 2022 | 10:00 - 11:00 am PST

ACHD Members: Free

Non-Member Price: \$90

### Care Coordination & Social Determinants of Health

November 30, 2022  
10:00 AM - 11:00AM PST



**Robert Miller**

Partner and Co-Chair  
Business Department  
Hooper, Lundy & Bookman, P.C.



**June Simmons**

President and CEO  
Partners in Care  
Foundation

The Association of California Healthcare Districts (ACHD) represents Healthcare Districts throughout the state's urban, suburban and rural areas. California is home to 76 Healthcare Districts that play a profound role in responding to the specialized health needs of local communities by providing access to essential health services to tens of millions of Californians while also having direct accountability to the communities that Districts serve. In many areas, Healthcare Districts are the sole source of health, medical and well-being services in their communities.

Learn more at [www.achd.org](http://www.achd.org).

Association of California Healthcare Districts  
[www.achd.org](http://www.achd.org)





P. O. Box 95  
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(209) 754-4468 Telephone  
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**RESOLUTION NO. 2022 - 23**

**RESOLUTION OF THE BOARD OF DIRECTORS OF THE  
Mark Twain Health Care District**

**To Recognize the Accomplishments of Nicki Stevens**

**WHEREAS**, the Mark Twain Health Care District (“District”) is a healthcare district duly formed and operating under the Local Health Care District Law set forth in Health & Safety Code section 32000 et. seq.; and

**WHEREAS**, the District desires to support and promote healthcare within the District’s jurisdiction; and

**WHEREAS**, the District places high value on its partnership with the Mark Twain Medical Center and the citizens of Calaveras County; and

**WHEREAS**, Ms. Nicki Stevens has been a critical collaborator and partner to achieve District goals for the last twenty-six years; and

**WHEREAS**, Ms. Nicki Stevens was the driving force behind community health faires, cancer prevention events, teddy bear clinics, palative care, hospital volunteers and auxillary, community outreach, business development, and so much more;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Mark Twain Health Care District as follows:

**THE MARK TWAIN HEALTH CARE DISTRICT RECONIZES THE VAST ACCOMPLISHMENTS, UNTIRING COMMITMENT, AND PHENOMENAL LEADERSHIP OF MS. STEVENS WHICH HAVE ALL GEATLY CONTRIBUTED TO A HEALTHIER AND BETTER COMMUNITY.**

**ADOPTED** this 30<sup>th</sup> day of November, 2022.

\_\_\_\_\_  
Linda Reed, President

**ATTEST:** \_\_\_\_\_  
Debbra Sellick, Secretary

Mark Twain Health Care District Mission Statement

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**California Special  
Districts Association**  
*Districts Stronger Together*

California Special Districts Association  
1112 I Street, Suite 200  
Sacramento, CA 95814  
Phone: 877.924.2732 Fax: 916.520.2470  
www.csda.net

**2023 CSDA MEMBERSHIP RENEWAL**

To:

Mark Twain Health Care District  
PO BOX 95  
San Andreas, CA 95249

Membership ID: 3950

Issue Date      October 1, 2022

Due Date:        December 31, 2022

RM-Regular Member	<b>\$6,183.00</b>
<b>Optional Purchases</b>	
\$25 2023 Required State & Federal Labor Law Poster	\$
\$225 CSDA Sample Policy Handbook	\$
Total	\$
<b>PAYMENT</b>	
Account Name:	Account Number:
Expiration Date	Auth Signature

Please return this form with payment to CSDA Member Services, 1112 I Street, Suite 200, Sacramento, CA 95814, fax: 916.520.2470. To pay by ACH, please contact [membership@csda.net](mailto:membership@csda.net).

OBRA 1993 prohibits taxpayers from deducting, for federal income tax purposes, the portion of membership dues that are allocable to the lobbying activities of trade organizations. The nondeductible portion of your dues is estimated to be 8%. To view dues categories, please visit the CSDA transparency page at [www.csda.net](http://www.csda.net)

***Thank you for being a CSDA Member!***

**From:** Blaine Vernon <[BVernon@diedeconstruction.com](mailto:BVernon@diedeconstruction.com)>  
**Sent:** Friday, November 11, 2022 9:25 AM  
**To:** Randy Smart <[randy.smart@mthcd.org](mailto:randy.smart@mthcd.org)>  
**Subject:** RE: Window Retrofit

Dr. Smart –

Here is an update:

From comparative pricing to similar window replacements projects I have done, I think your D Wing will be in the +/- \$500,000 range. Please note this is a conceptual level estimate. There are some factors that could decrease/increase overall sum:

- This does not include design services and/or permitting and fees.
- I am still reviewing window types and associated cost. I would like to present options for your approval, rather than price one now only to be revised later. I would also like to bring a couple vendors out to review and provide recommendations in order to secure multiple competitive prices.
- This price assumes some level of framing/drywall replacement at each opening. We should be able to lesson that assumption with more investigation of existing conditions.

I am also waiting on a quote to perform some energy modeling that I should have next week. This will provide data on how much the improved performance of the building envelope will lesson your energy consumption. An example of the analysis is below. This is from an elementary school where the focus was HVAC & lighting improvements to reduce energy consumption.

Building Energy Savings										
ECM #	Measure Description	Demand Savings (kW/yr)	Electric Savings (kWh/yr)	Electric Savings %	Gas Savings (th/yr)	Gas Savings %	Total Savings (Mbtu/yr)	Total Savings %	Cost Savings	Cost Savings %
0	Baseline									
1	DHW heat pumps	(3)	-7,233	-4%	1,015	23%	77	7%	\$ 197	1%
2.1	HVAC heat pumps (Option 1)	(172)	-44,642	-23%	3,392	77%	187	17%	\$ (2,004)	-7%
2.2	HVAC VRF system (Option 2)	(54)	-26,736	-14%	3,392	77%	248	23%	\$ 323	1%
3	LED lighting and daylighting controls	13	34,043	18%	-516	-12%	64	6%	\$ 3,848	13%
4	Skylights (assumes ECM 3 implemented)	22	52,185	27%	-812	-18%	97	9%	\$ 5,875	20%
5	Double-pane, low-e windows	-	54	0%	19	0%	2	0%	\$ 28	0%
6	Increased wall insulation	-	-54	0%	420	10%	42	4%	\$ 463	2%
7	Increased roof insulation	-	49	0%	171	4%	17	2%	\$ 198	1%
	Proposed Package: -1: DHW heat pumps -2.2: HVAC VRF system -3: LED lighting and daylighting controls -4: Skylights	(56)	5,166	3%	4,409	100%	459	42%	\$ 5,610	19%

**Blaine Vernon**  
 Project Manager  
[bvernon@diedeconstruction.com](mailto:bvernon@diedeconstruction.com)

**DIESTE CONSTRUCTION, INC.**  
 T: 209.369.8255

**Mark Twain Health Care District  
Strategic Planning Matrix 2021-2022**

		Lead	Date	Goals	Activity
I.	<b>Workforce Health and Stability</b>			Goals Ensure 1:1 employee checkups BH Mindfulness exercises Monitor Overtime Positive rewards	<b>Christmas parade float, Christmas Lunch</b>
A.	Prevent Burnout, increase retention, emotional support			Financial Partnerships Integrate HS CTE education	<b>Two CTE Students 2022-2023 Resident Rotation</b>
B.	"Grow Your Own", CCOE CTE			Partner with training NP Partner with Tauro/MTMC Explore Stanislaus State NP precepting	<b>Two graduate students rotating</b>
C.	Recruiting and Graduate Medical Education Partnerships				
II.	<b>Relationships, Alignment, Collaboration</b>				
A.	MTMC, HHS, Public Health, Non-Profits, Schools, CCOE			Joint Projects/Programs See III, A,B,C	<b>Window upgrade MTMC utilities BHCIP W/ County</b>
B.	Links on Websites and Social Media			Public Education and Awareness	<b>District and Clinic Websites Active FB active for District and Clinic</b>
C.	"Program of The Month, etc" (billboards, media)			Program Manager to select and implement, Public Awareness	<b>Billboards will transition in November</b>
III.	<b>District Community Programs</b>				
A.	Robo-Doc			Kids stay in school Parents can stay at work	<b>Five Locations Anthem grant for remote services CHW Grant</b>
B.	Stay Vertical			Identify and recruit seniors who are at risk to fall	<b>Multiple classes in multiple locations</b>

Mark Twain Health Care District  
Strategic Planning Matrix 2021-2022

C.	Let's All Smile!				Design program where children get preventive dentistry	awaiting dental infrastructure New Grant from CHW
IV.	<b>Tele-Health Expansion</b>					
A.	Remote and Distant Site at VSHWC				Review consultation demand and provide specialty care Provide video care for homebound and feeble	July 2022 started Clinical Psychology Telehealth
B.	Tele-Health Kiosks, Senior Centers or Schools				Provide Video primary care for those who are challenged by transportation	CHW Grant
C.	Tele-Psych: Behavioral Health VSHWC				Recruit and Hire Tele-psych provider	<b>Psych NP now seeing patients</b>
V.	<b>School Based Clinics</b>					
A.	Explore and plan					<b>Coordinate ad hoc Community Engagement Committee with new Superintendent of Education</b>
B.	School campus and day care 2024				Keep active dialog with CCOE	
VI.	<b>Behavioral Health Capacity</b>					
	Stage I Clinic expansion				Predevelopment Application	<b>Application</b>
	Stage II New Construction				Predevelopment Application	<b>Application</b>



**GRANT SUMMARY**

GRANT #	GRANT	DESCRIPTION	AMOUNT	RECEIVED	SPENT	REPORTING DEADLINE	REPORTING	STATUS	AUDIT	NOTES
1	ARPA (HRSA)	AMERICAN RESCUE PLAN (RHCCTM)	\$ 100,000.00	\$ 100,000.00	\$ 77,065.50	Last day of every month	Qrtly until 2026	RECEIVED <b>UNDER FINAL REVIEW</b> a/o 10/12/22	POSSIBLE	COVID 19 testing/mitigation/COVID Pay/Mckesson
4	FEMA #2	COVID EXPENSES (2020)	\$ 67,716.00	\$ -	\$ 67,716.00	12/31/2022	<b>DONE</b>	RECEIVED	YES	2020 Expenses
8	CHC	RURAL INTERNET (NON-COVID)	\$ 38,230.41	\$ 15,020.16	\$ 15,020.16	On Going	Monthly	RECEIVED	CHC	Paid to CHC \$5,630.48
9	ANTHEM (NON-COVID)	<b>LIST BELOW</b>	\$ 196,500.00	\$ 140,918.30	\$ 107,507.41		<b>Some</b>	<b>PORTION RECEIVED</b>	<b>NO</b>	<b>9 projects w/reporting</b>
		Behavior Health	\$ 50,000.00	\$ 50,000.00	\$ 49,047.08		10/1/2021	RECEIVED		27% BH wages
		Hepatology	\$ 30,000.00	\$ 30,000.00	\$ 27,977.64		10/1/2021	RECEIVED		Gish/Velacur
		ABPM	\$ 5,000.00	\$ 5,000.00	\$ 2,019.30		10/20/2021	RECEIVED		Need 1 More Unit
		COVID Testing	\$ 14,000.00	\$ -	\$ 3,844.27		WEEKLY	PENDING		Mckesson
		Student Vaccinations	\$ 35,000.00	\$ 8,418.30	\$ 9,170.30			RECEIVED		
		Mammography	\$ 2,500.00	\$ 2,500.00	\$ -			RECEIVED		
		P.S.D.A	\$ 20,000.00	\$ 20,000.00	\$ -			RECEIVED		
		ConferMed	\$ 15,000.00	\$ -	\$ -			RECEIVED		Online Referrals
		COVID Messaging	\$ 25,000.00	\$ 25,000.00	\$ 15,448.82			RECEIVED		LED Sign - VSHWC
10	CCI (NON-COVID)	Advancing BH Equity in Primary Care	\$ 75,000.00	\$ 66,250.00	\$ -	8/17/2021	9/20/2021	PORTION RECEIVED		
11	PROVIDER RELIEF FUND	PHASE 4 - REVENUE LOSS ARP (Part 2)	\$ 27,476.09	\$ 27,476.09	\$ 86,548.60		9/29/2021	Requested Recalculation Below		Lost Revenue SS
13	ANTHEM - Tyto Care	Remote Care - 4 Stations	\$ 10,000.00	\$ -	\$ -	N/A	N/A	Pending Delivery		(Laurel) RoboDoc
14	HEALTHNET	Back to School	\$ 6,000.00	\$ 6,000.00	\$ -			RECEIVED		RoboDoc - T. Cook hrs.
15	HEALTHNET	Behavior Health	\$ 25,000.00	\$ -	\$ -	4/28/2023 - written	Midterm/Final	Approved	Possible	#SG211
16	HEALTHNET	RoboDoc/Let's All Smile	\$ 15,000.00	\$ -	\$ -		None	Approved		to support Community programs
17	CDPH (T2T)	(PHO) Physicians for Healthy Ca.	\$ 140,707.00	\$ -	\$ 7,011.95			Approved		T2T = Test to Treat (\$144,000)
18	ANTHEM	Recruiting	\$ -	\$ -	\$ -			PENDING		
<b>TOTALS</b>			<b>\$1,347,248.46</b>	<b>\$1,001,283.51</b>	<b>\$1,116,752.76</b>					

Last Updated 11/22/2022  
9:51 AM

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

<b>POLICY:</b> PMHNP Standardized Procedures	<b>REVIEWED:</b> 11/16/2022
<b>SECTION:</b> V1.0 Behavioral Health	<b>REVISED:</b>
<b>EFFECTIVE:</b> 11/30/22	<b>MEDICAL DIRECTOR:</b> Randall Smart, MD

**Subjective:** To formally recognize the role of the Psychiatric-Mental Health Nurse Practitioner (PMHNP) in the provision of services in Behavioral Health Services (BHS), to fully utilize their skillset to support the wellness and recovery of clients, and to maximize effectiveness of the clinical team. This policy applies to PMHNPs working in-person at Mark Twain Health Care District d/b/a Valley Springs Health and Wellness Center and remotely via telemedicine. These procedures are developed in collaboration with the site Board of Directors, Pharmacy Director, Medical Director, Clinic Director, Supervising Physician(s), and PMHNP(s).

**Objective:** Psychiatric mental health nursing practice is a specialized area of nursing committed to promoting mental health through the assessment, diagnosis, and treatment of mental illness and substance use disorders. Essential components of this specialty practice include health and wellness promotion through identification of, prevention of, and care/treatment of persons with mental illness and substance use disorders. In collaboration with a Supervising Physician(s), the PMHNP assumes primary responsibility and accountability for the assessment and care of clients with behavioral health needs. They work in collaboration with the clinical team to provide integrated, specialized care to clients.

**Response Rating:**

**Required Equipment:**

**Procedures:**

**I. Policy Development, Review, and Approval**

- A. All Standardized Procedures are developed collaboratively by designated PMHNPs, Supervising Physicians and Administrators and must conform to all eleven steps of the Standardized Procedure Guidelines as specified in Title 16, CCR Section 1474. All Standardized Procedures must be approved by the Quality Assurance Performance Improvement Committee whose membership consists of at least one Nurse Practitioner, Physicians, and Quality Management staff.
- B. All Standardized Procedures are to be kept in a central file by the Clinic Manager. This should include approval sheets, dated and signed by the clinic Medical Director, Supervising Physician(s), and PMHNP(s) covered by the Standardized Procedures.



- C. All Standardized Procedures are to be reviewed periodically at a minimum of every year by PMHNPs, clinic Medical Directors, and designated Supervising Physicians.
- D. Changes in or additions to the Standardized Procedures may be initiated by any of the signatories and must be approved by Authorizing Personnel and be accompanied by a dated and signed approval sheet.

## II. Standardized Procedure Functions

- A. A PMHNP is a registered nurse (RN) who has additional preparation and skills in physical diagnosis, psychosocial assessment, and management of health/illness; and who has met the requirements of Section 1482 of the Nurse Practice Act.
- B. The PMHNP is a professional healthcare provider who assumes responsibility and accountability for the assessment and care maintenance of clients with behavioral health needs.
- C. The role of the PMHNP is to meet the behavioral health needs of clients in outpatient services. In collaboration with the Supervising Physician, the PMHNP assesses, diagnoses, plans treatment, and manages care for clients. This includes:
  - 1. Psychiatric assessment including assessment of substance use disorders and mental status evaluation
  - 2. Diagnosis, management, and treatment of acute, episodic, and chronic illness
  - 3. Health promotion and client and family education
  - 4. Medication management services
  - 5. Psychotherapeutic techniques including group and individual therapy
  - 6. Ordering and interpreting laboratory and diagnostic tests
  - 7. General evaluation of health status
- D. Standardized Procedure functions are to be performed in areas which allow for the general supervision (defined by Medicare Title 42; Section 1: 42C.F.R.410.32), where the Supervising or Consulting Physician is to be available by telephone, electronically or in person when required. Each PMHNP is to function under the supervision of a Supervising or Consulting Physician. There is a limit of four nurse practitioners per Supervising Physician at one time to meet California drug and device furnishing requirements.
- E. Physician consultation or referral or intervention is to be obtained in situations which go beyond the competence or scope and practice of the PMHNP or as specified under the following circumstances:
  - 1. Emergent conditions requiring prompt medical intervention after initial

stabilizing care has been started

2. Acute decompensation of client situation
3. Problem which is not resolving as anticipated
4. History, physical or lab findings inconsistent with the clinical picture
5. Upon the request of client, PMHNP or Supervising Physician

### **III. Requirements**

- A. The Standardized Procedures developed for use by PMHNPs are designed to describe the steps of care for given client situations. They are to be used in the following circumstances:
  1. General assessment and evaluation of mental status
  2. Management of acute mental illness
  3. Management of chronic mental illness
  4. Consultation with primary care providers
- B. Problem specific guidelines may be used to supplement the client care process and not absolutely define it e.g., Epocrates and other widely known Psychiatry publications. Alteration and adjustments may be necessary in an individual client's situation.

### **IV. Experience and training requirements**

- A. Each PMHNP performing Standardized Procedure functions must have a registered nursing license, be a graduate of an approved Nurse Practitioner training program and be certified as a Nurse Practitioner by the State of California Board of Registered Nursing.
- B. Each PMHNP who furnishes drugs and devices must have a furnishing number issued by the California Board of Registered Nursing. PMHNPs who furnish controlled substances must also have a current Drug Enforcement Agency (DEA) registration certificate. PMHNPs who furnish buprenorphine must have an X-number registration certificate issued by the DEA.
- C. Each PMHNP will have documented graduate or post-graduate training in advanced practice psychiatric nursing.
- D. PMHNP must have appropriate psychiatric training and experience in child, adolescent, and adult behavioral health to evaluate and treat the psychiatric illnesses of children, adolescents, and adults.

### **V. Method of initial and continued evaluation**

- A. General competency is initially evaluated during the probationary period by the Supervising Physician or designee. Each PMHNP is assigned a Supervising Physician who is responsible to annually evaluate appropriateness of practice and clinical decision making. The Supervising Physician shall be a medical doctor or a general psychiatrist who is board-certified and has the appropriate training in the mental health care of children,

adolescents, and adults aged 18 and older. This will be done in conjunction with the Performance Appraisal and Evaluation process.

- B. A quality assurance review process is established to assure that compliance to important standards of care is maintained. Quality issues may be identified through client complaints, physician, peer, or management observation, self-identified by the PMHNP and/or through records reviews.

**VI. Persons authorized to perform Standardized Procedures**

The current record of PMHNPs authorized under the provisions of this Standardized Procedure is maintained by the Clinic Manager..

**VII. Practice setting**

Standardized Procedures are to be performed by PMHNPs on site in the clinic and/or via telemedicine. They remain in effect for any work-related outreach, interdisciplinary care coordination, and transfers of care to other health care providers and facilities.

**VIII. Record keeping requirements**

All interactions with clients are to be recorded in the medical record in a timely manner according to current BHS Documentation Policy.

**IX. Statement of Approval of the Standardized Procedure**

- A. Signatures of all PMHNPs, Supervising Physicians, and Medical Director are required.

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name with Discipline: \_\_\_\_\_

Practice Site: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name with Discipline: \_\_\_\_\_

Practice Site: \_\_\_\_\_

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

Printed Name with Discipline: \_\_\_\_\_

Practice Site: \_\_\_\_\_

**X. Standardized Protocol for performing a diagnostic assessment, formulating diagnoses and establishing a treatment plan**

A. Definition: This protocol covers the management of common behavioral health conditions seen in the outpatient setting including but not limited to depressive disorders, anxiety disorders, schizophrenia and related psychosis, bipolar disorder, trauma-related disorders, substance use disorders, attention-deficit hyperactivity disorder, autism spectrum disorders, and personality disorders.

B. Database:

1. Subjective data collection: Perform symptom analysis and collect supporting data as appropriate to chief complaint or identified problem, including past medical history, past psychiatric history, family history, pregnancy and lactation status, and risk factor analysis.
2. Objective data collection: Perform mental status exam. Perform physical exam as indicated. Review available medical, nursing, and diagnostic data. When indicated obtain collateral information.

C. Treatment Plan:

1. Diagnosis:

- a. Formulate diagnosis based upon section B. This should be most consistent with the subjective and objective findings. If diagnosis is not clear, assessment to level of surety plus differential diagnosis.
- b. Assessment of severity including functional impairments should be documented.

2. Treatment:

- a. Laboratory testing and other diagnostic studies (e.g., psychological testing) when appropriate.
- b. Patient education and counseling.
- c. Furnishing medication if appropriate (see section X.C.4 below)
- d. Follow-up appointments for further evaluation and treatment if indicated.
- e. Consultation and referral (e.g. for psychotherapy, to neurology, to

primary care, etc.) as appropriate.

3. Physician Consultation: As described in the Standardized Procedure Functions, Sections D & E.
4. Furnish/order appropriate medications and/or devices: The selection of pharmacologic therapy may include, but is not limited to, consideration of the following factors:
  - a. History of past allergies
  - b. Current medications
  - c. Medication is appropriate for the identified problem
  - d. Dosage adjustment to individual client needs, within therapeutic range
  - e. Determination of pregnancy or lactation status
  - f. Medication side effects
  - g. Other client health conditions

**Distribution:**

BHS Policies and Procedures are distributed by the BH Director or designee

Board of Directors  
Medical Director  
Program Director(s)  
Clinic Manager(s)  
PMHNP(s)

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Age Restriction	REVIEWED: 11/9/18; 9/23/20; 8/2/21; <u>11/4/22</u>
SECTION: Civil Rights	REVISED:
EFFECTIVE: <del>November Board Meeting</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Age Restriction

**Objective:** The Clinic does not discriminate on the basis of age in admission or access to its programs and activities.

**Response Rating:**

**Required Equipment:**

**Procedure**

1. It is the policy of the Clinic to extend services to persons under and over the age of 18.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Auxiliary Aids and Services for Persons with Disabilities	REVIEWED: 11/9/18; 9/23/20; 8/2/21; <u>11/07/22</u>
SECTION: Civil Rights	REVISED:
EFFECTIVE: <del>August Board Meeting</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Auxiliary Aids and Services for Persons with Disabilities

**Objective:** The Clinic will take appropriate steps to ensure that persons with disabilities, including persons who are deaf, hard of hearing, or blind, or who have other sensory or manual impairments, have an equal opportunity to participate in our services, activities, programs and other benefits. The procedures outlined below are intended to ensure effective communication with patients/clients involving their medical conditions, treatment, services and benefits. The procedures also apply to, among other types of communication, communication of information contained in important documents, including waivers of rights; consent to treatment forms, financial and insurance benefits forms. All necessary auxiliary aids and services shall be provided without cost to the person being served.

All staff will be provided written notice of this policy and procedure, and staff that may have direct contact with individuals with disabilities will be trained in effective communication techniques, including the effective use of interpreters.

**Response Rating:**

**Required Equipment:**

**Procedure**

1. Identification and assessment of need:

The Clinic provides notice of the availability of and procedure for requesting auxiliary aids and services through notices in our outreach documents and print advertisements and through notices posted in waiting rooms and treatment rooms. When an individual self-identifies as a person with a disability that affects the ability to communicate or to access or manipulate written materials or requests an auxiliary aid or service, staff will consult with the individual to determine what aids or services are necessary to provide effective communication in particular situations.

2. Provision of Auxiliary Aids and Services:

The Clinic shall provide the following services or aids to achieve effective communication with persons with disabilities:

- a. For Persons Who Are Deaf or Hard of Hearing
  - i. For persons who are deaf/hard of hearing and who use sign language as their primary means of communication, the Clinic Manager (209) 772-7070 is responsible for providing effective interpretation or arranging for a qualified interpreter when needed.

In the event that an interpreter is needed, the Clinic Manager is responsible for:

Maintaining a list of qualified interpreters on staff showing their names, phone numbers, qualifications and hours of availability;

Contacting the appropriate interpreter on staff to interpret, if one is available and qualified to interpret; or obtaining an outside interpreter if a qualified interpreter on staff is not available.

Language Line Solutions has agreed to provide interpreter services. The agency's telephone number(s) is (staff has access code), 24 hours per day, seven days per week, holidays included.

- ii. Communicating by Telephone with Persons Who Are Deaf or Hard of Hearing

The Clinic utilizes relay services for external telephone with TTY users. We accept and make calls through a relay service. The state relay service number is:

**California Relay Service:**

*(For Deaf and Hard of Hearing Callers)*

*TTY/TDD                      Dial 711 or*

*English TTY/TDD            (800) 735-2929*

*Spanish TTY/TDD            (800) 855-3000*

*Voice                            (800) 735-2922*

iii. For the following auxiliary aids and services, staff will contact the Clinic Manager (209) 772-7070 who is responsible to provide the aids and services in a timely manner: Note-takers; computer-aided transcription services; telephone handset amplifiers; written copies of oral announcements; assistive listening devices; assistive listening systems; telephones compatible with hearing aids; closed caption decoders; open and closed captioning; telecommunications devices for deaf persons (TDDs); videotext displays; or other effective methods that help make aurally delivered materials available to individuals who are deaf or hard of hearing.

iv. Some persons who are deaf or hard of hearing may prefer or request to use a family member or friend as an interpreter. However, family members or friends of the person will not be used as interpreters unless specifically requested by that individual and after an offer of an interpreter at no charge to the person has been made by the facility. Such an offer and the response will be documented in the person's file. If the person chooses to use a family member or friend as an interpreter, issues of competency of interpretation, confidentiality, privacy and



conflict of interest will be considered. If the family member or friend is not competent or appropriate for any of these reasons, competent interpreter services will be provided.

**NOTE: Children and other patients will not be used to interpret, in order to ensure confidentiality of information and accurate communication.**

2. For Persons who are Blind or Who Have Low Vision

- i. Staff will communicate information contained in written materials concerning treatment, benefits, services, waivers of rights, and consent to treatment forms by reading out loud and explaining these forms to persons who are blind or who have low vision.
- ii. The following types of large print, taped, Braille, and electronically formatted materials are available: patient forms, patient education materials. These materials may be obtained by calling the Clinic Manager at (209) 772-7070.
- iii. For the following auxiliary aids and services, staff will contact the Clinic Manager who is responsible to provide the aids and services in a timely manner:

Qualified readers; reformatting into large print; taping or recording of print materials not available in alternate format; or other effective methods that help make visually delivered materials available to individuals who are blind or who have low vision. In addition, staff are available to assist persons who are blind or who have low vision in filling out forms and in otherwise providing information in a written format.

3. For Persons with Speech Impairments

To ensure effective communication with persons with speech impairments, staff will contact the Clinic Manager (209) 772-7070, who is responsible to provide the aids and services in a timely manner:

Writing materials; TDDs; computers; communication boards; and other communication aids.

4. For Persons with Manual Impairments

Staff will assist those who have difficulty in manipulating print materials by holding the materials and turning pages as needed, or by providing one or more of the following: note-takers; computer-aided transcription services; speaker phones; or other effective methods that help to ensure effective communication by individuals with manual impairments. For these and other auxiliary aids and services, staff will contact the Clinic Manager (209) 772-7070 who is responsible to provide the aids and services in a timely manner.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Blue Shield Eligibility Verification	REVIEWED: 11/12/18; 11/20/20; 8/25/21; <u>11/07/22</u>
SECTION: Admitting	REVISED: 8/25/21
EFFECTIVE: <u>9/29/21</u> <del>11/30/22</del>	MEDICAL DIRECTOR:

**Subject:** Blue Shield Eligibility Verification

**Objective:** To ensure insurance eligibility for patients covered by Blue Shield.

**Response Rating:**

**Required Equipment:**

**Procedure:**

1. All patients who are identified as Blue Shield members must be verified at [www.bluesheildca.com/provider/](http://www.bluesheildca.com/provider/)
2. Patients will be identified by showing their health insurance card and a photo identification card. Both cards will be scanned into the electronic medical record.
3. If the claims mailing address does not appear on the card, reception must go to the Blue Shield “Claims Routing Tool” and enter the three letter prefix of the member number to obtain the correct claims mailing address.
4. Any Blue Shield member number that begins with an “R” is a Federal Blue Shield Account.
3. Use the approved Blue Shield verification process
  - a. Log in on the Blue Shield website: [www.bluesheildca.com/provider/](http://www.bluesheildca.com/provider/)
  - b. Enter subscriber ID
  - c. Enter date of birth
  - d. Select Submit
  - e. Print eligibility information
4. If a patient arrives at the Clinic with a life threatening or serious illness that requires immediate attention, treatment will begin immediately regardless of patient’s insurance status. The receptionist will verify the patient’s benefits and notify the health plan of the patient’s status after the patient’s condition is deemed stable or upon receiving patient information from a person accompanying the patient.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Business Hours	REVIEWED: 11/9/18; 9/23/20; 8/2/21: <u>11/04/22</u>
SECTION: Operations	REVISED: 9/23/20
EFFECTIVE: <u>8/23/21</u> <del>11/30/22</del>	MEDICAL DIRECTOR:

**Subject:** Business Hours

**Objective:** To ensure a predictable and organized operation of the Clinic, the Clinic will maintain posted hours of operation and will report permanent revisions to District Administration and California Department of Public Health.

**Response Rating:**

**Required Equipment:**

**Procedure:**

1. The Clinic will be open Monday through Friday, between 8:00am and 5:00pm
2. The Clinic will be closed for holidays.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Cash On Hand Management	REVIEWED: 11/12/18; 9/23/20; 8/2/21; <u>11/07/22</u>
SECTION: Admitting	REVISED: 9/23/20
EFFECTIVE: <del>August Board Meeting</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Cash on hand management

**Objective:** The Clinic will maintain cash drawers with a specific amount of cash on hand for the efficient operation of the Clinic. The cash drawer funds will be available to provide change for patients who make cash payments either at the time of service or upon receipt of a bill from the Clinic.

**Response Rating:**

**Required Equipment:**

**Procedure**

**Cash Drawer**

1. The Clinic will have a cash drawer/box that will be located adjacent to the first receptionist during the course of the business day.
2. The cash drawer/box will be removed from the receptionist area at the end of the business day and placed in the agreed upon secure location.
3. As part of the Clinic Opening Procedure, and on a daily basis, the Front Office Coordinator or their designee and a second staff member will count the cash drawer funds and confirm the amount of money on hand. Cash on hand will equal the cash drawer fund total.
4. The amount of cash on hand will be documented in the cash box log in the Starting Balance column. The two staff members will sign the log, attesting to the amount.
5. During the course of the business day, change may be made for patients who make cash payments.
6. As part of the Clinic Closing Procedure, and on a daily basis, the Front Office Coordinator or their designee and a second staff member will count the cash drawer fund and confirm the amount of money on hand. Cash on hand will equal the Cash Drawer fund total. The cash box will be locked up. Any funds in excess of the cash drawer fund total will be put aside, into the "DAY END MONEY" payment envelope, as they are payments received from patients.

7. Should the Starting or Ending Balance not match the total anticipated, the staff members will document their findings on the cash box log and will notify the Clinic Manager immediately.
8. The Clinic Manager or their designee will recount the contents of the cash box. Should it be confirmed that funds are missing, the Clinic Manager will investigate the shortage and document their findings, completing an Incident Report.
  - a. If necessary, staff will be counseled regarding proper cash management and documentation.
  - b. If necessary, staff will be reprimanded regarding the missing funds. This reprimand will be documented and in keeping with approved Personnel Policies.
9. It is the goal of the Clinic that the cash box will accurately reconcile each day. If the funds do not reconcile, the Clinic Manager will request replacement funds from the District Accounting Department.
10. The cash box logs will be maintained as a part of the Clinic's operational records.

### **Patient Payments**

1. The Clinic will have a cash drawer/box that will be located adjacent to each receptionist during the course of the business day.
2. During the course of the business day, change may be made for patients who make cash payments.
3. As part of Clinic Closing procedure, each person who logged into the EMR who functioned as a receptionist must close their daily batch and submit. The cash drawer will be counted per the process outlined above. The cash total for each drawer should equal the total of patient payments collected by that receptionist plus the cash drawer fund amount.
4. On a daily basis, the Front Office Coordinator or their designee and a second staff member will count the deposit and confirm that the amount equals the patient payment receipts. These receipts will be signed by both employees and will be placed in the "DAY END MONEY" payment envelope and placed in the designated locked area.
8. Should the starting or ending balance not match the total anticipated, the staff members will document their findings on the receipt paperwork and notify the Clinic Manager and District Accounting office immediately.
9. The Clinic Manager, designee, or District Accounting office personnel will recount the deposit. Should it be confirmed that funds are missing, the Clinic Manager, designee and/or District Accounting office personnel will investigate the shortage and document their findings, completing an Incident Report.
  - a. If necessary, staff will be counseled regarding proper cash management and documentation.
  - b. If necessary, staff will be reprimanded regarding the missing funds. This reprimand will be documented and in keeping with approved Personnel Policies.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Communicable Disease Reporting	REVIEWED: 7/1/19; 7/14/20; 8/2/21; <u>11/07/22</u>
SECTION: Mandatory Reporting	REVISED: 7/14/20
EFFECTIVE: <del>August Board Meeting</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Communicable Disease Reporting

**Objective:** To comply with State and CDC Communicable Disease Reporting.

**Response Rating:** Mandatory

**Required Equipment:** Morbidity Report Form

**1. REPORTING GUIDELINES**

After diagnosing a patient with a reportable disease or condition, the provider or designee will follow the instructions given on the “Confidential Morbidity Report” (CMR) for specific reporting guidelines. The Clinic will refer to the CDC List of Nationally Notifiable Medical Conditions to ensure all designated conditions are reported to State agencies (<https://wwwn.cdc.gov/nndss/conditions/notifiable/2018/infectious-diseases/>)

**2. CONDITIONS TO BE REPORTED IMMEDIATELY**

The following conditions should be reported immediately by telephone to (209) 754-6460. In light of existing outbreaks and the potential for epidemics, the Calaveras County Health Department has included those diseases marked with an asterisk (\*) as being of utmost importance and are requesting that these diseases be reported immediately by telephone.

- a. Anthrax (human or animal)
- b. Botulism (infant, foodborne, wound)
- c. Brucellosis, human
- d. Cholera
- e. Ciguatera fish poisoning
- f. Dengue virus infection
- g. Diphtheria
- h. Domoic Acid Poisoning (Amnesic Shellfish Poisoning)
- i. Escherichia Coli 0157:H7 Infection
- j. Flavivirus infection of undetermined species
- k. Hemolytic Uremic Syndrome
- l. Influenza, novel strains (human)
- m. \*Measles (Rubeola)
- n. \*Meningococcal Infections

- o. Novel virus infection with pandemic potential
- p. Paralytic Shellfish Poisoning
- q. Plague (Human or Animal)
- r. Rabies (Human or Animal)
- s. Scomboroid Fish Poisoning
- t. Shiga toxin (detected in feces)
- u. Smallpox (Variola)
- v. Tularremia, human
- w. Viral Hemorrhagic Fevers
- x. Yellow Fever
- y. Zika virus
- z. Occurrence of any unusual disease
- aa. Outbreaks of any disease

For outbreaks of any disease the report should specify if institutional and/or open community.

### **3. CONDITIONS TO BE REPORTED WITHIN ONE (1) WORKING DAY**

- a. Amebiasis
- b. Babesiosis
- c. Campylocacteriosis
- d. Chickenpox
- e. Chikungunya virus
- f. Cryptosporidiosis
- g. Encephalitis, specify etiology: Viral, Bacterial, Fungal, Parasitic
- h. \*Foodborne Disease
- i. Haemmophilus Influenza Invasive Disease, all serotypes
- j. Hantavirus infection
- k. \*Hepatitis A (acute infection)
- k. Human Immunodeficiency Virus (HIV), acute infection
- l. Listeriosis
- m. Malaria
- n. Meningitis, Specify Etiology: Viral, Bacterial, Fungal, Parasitic  
\*Pertussis (Whooping Cough)
- o. Poliovirus Infection
- p. Psittacosis
- q. Q Fever
- r. Relapsing Fever
- s. Salmonellosis (other than typhoid fever)
- t. Shigellosis
- u. Streptococcal Infections (Outbreaks of any type and Individual cases of food handlers and dairy workers only).
- v. Syphylis
- w. Trichnosis
- x. \*Tuberculosis/Tuberculosis suspect
- y. Typhoid Fever, cases and carriers

- z Vibrio Infections
- aa. West Nile Virus (WNV) Infection
- bb Yersiniosis
- bb. COVID-19 (Coronavirus)

**4. CONDITIONS TO BE REPORTED WITHIN SEVEN (7) CALENDER DAYS:**

- a. Anaplasmosis
- b. Brucellosis, animal
- c. Chancroid
- d. Chlamydial Infections
- e. Coccidiomycosis
- f. Colorado Tick Fever
- g. Creutzfeldt-Jacob disease and other transmissible Spongiform Encephalopathies
- h. Cyclosporiasis
- i. Cysticercosis ot taeniasis
- j. Ehrlichiosis
- k. Giardiasis
- l. Gonococcal Infections
- m. Hepatitis B (specify acute case or chronic)
- n. Hepatitis C (specify acute case or chronic)
- o. Hepatitis Delta (D) (specify acute or chronic case)
- p. Hepatitis Em acute infection
- q. Legionellosis
- r. Leprosy (Hansens Disease)
- s. Leptospirosos
- t. Lyme Disease
- u. Mumps
- v. Respiratory Syncytial Virus (report a death of a patient less than five years of age)
- w. Rickettsial Diseases (non-Rocky Mountain Spotted Fever), including Typhus and Typhus-like illnesses
- x. Rocky Mountain Spotted Fever
- y. Rubella (German Measles)
- z. Rubella Syndrome, Congenital
- aa. Tetanus
- bb. Tulaemeia, animal

**5. NON-COMMUNICABLE DISEASES AND CONDITIONS TO BE REPORTED WITHIN SEVEN (7) CALENDER DAYS.**

The following conditions should be reported within seven (7) calendar days from the time of identification:

- a. Alzheimer’s Disease and related conditions
- b. Disorders characterized by lapses of consciousness
- c. Cancer



**6. COVID-19 RESPONSE:** Clinic will test and report based current on State and County requirements.

**7. FOLLOW-UP PROCEDURES**

The provider will notify the Clinic Manager and the staff who have been in contact with these patients and recommend follow-up procedures.

**8. INTERNAL DOCUMENTATION**

A copy of all reporting documents is kept on file in the Clinic Manager's Office.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Consents For Treatment - Guidance	REVIEWED: 2/1/19; 11/20/20; 8/25/21; <u>11/07/22</u>
SECTION: Patient Care	REVISED:
EFFECTIVE: <del>9/29/21</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Guidance for use of Consent for Treatment documents

**Objective:** To ensure that consents for all patients are made in accordance with State and Federal HIPAA guidelines.

**Response Rating: Mandatory**

**Required Equipment:**

**Procedure:**

**Definitions:**

**Adult:** An adult is any person who has reached the age of eighteen (18) or who has contracted valid marriage (regardless of subsequent divorce or annulment). Such adult must sign their own consents and agreements, except in an actual emergency or after judicial declaration of incompetence with appointment of a legal guardian.

**Person in Custody of Law Enforcement:** Patients in the custody of Law Enforcement must still give consent for medical treatment. Minors in the custody of Law Enforcement must have a signed consent from a legal parent or guardian with the following exception:

- a. A juvenile in the custody of the Juvenile Enforcement agencies may have medical, surgical, dental, or other remedial care authorized by the probation officer acting on the recommendations of the attending practitioner. It is the responsibility of the Probation Officer to locate and inform the parents. If the parents object, the Juvenile Court can order treatment.

**Person Under Guardianship Care (Adult or Minor):** All persons under legal custody of a guardian shall have consents signed by that legal guardian. A certified copy of their official letter of guardianship shall be obtained and a copy scanned into the patient’s medical record prior to any treatment being provided.

**Minors:** Minors (persons under the age of eighteen (18)) should be treated only with the presence of a parent or legal guardian unless an actual emergency exists (implied consent) or with one (1) of the following exceptions:

- a. Minor on active duty with United States Armed Forces may give their own personal consent;
- Consents for Treatment – Guidance  
Policy Number 43

- b. Minors receiving pregnancy care may consent for care related to the pregnancy;
- c. When a minor is fifteen (15) years of age or older and lives apart from their parents and manages their own financial affairs regardless of the source of income;
- d. When a minor of twelve (12) years of age or older has a communicable disease that must be reported to the local health department.
- e. When a minor of 12 years or older presents for a physical examination, the parent/guardian will be encouraged to allow the patient to interact with the practitioner absent the parent/guardian, with the opportunity for a consultation between the adults at the end of the examination.

The parents or legal guardian incurs no obligation to pay in the cases of C and D unless they have previously consented.

Minors with divorced parents may have consent given by either parent. However, if there is a conflict, the parent with custody has the final word.

Minors whose parents are unavailable, usually when the minor is away from the home or parents are away short term, if the parents have consented in writing that the person in care, custody, or possession of the minor can give consent, that this consent can be accepted. Consent may imply in emergency situations.

**Initial and Annual Form:** The Initial and Annual form is completed by a patient prior to their first encounter with a Clinic practitioner. Subsequent to the initial completion, the form is reviewed and signed annually thereafter. The form contains a consent for treatment section which must be completed and, for minor patients whose forms are completed by their parent or guardian, the relationship of the signor to the patient must be documented.

**Consent by Telephone:** Acceptable only in an emergency situation, when a delay would jeopardize life or health of the patient and the parent or legal guardian is only available by phone.

Consent by telephone will be witnessed by two (2) individuals and a written record of the conversation will be filed in the medical record. Notation will indicate exact time of call and the nature of the consent given. Immediate steps are to be taken to obtain confirmation of consent by fax.

**Witnesses to Signatures:** Witnesses will be adults. Receptionists, nurses, medical assistants, practitioners, or those of similar responsibilities employed by the medical group should act as a witness. There is no need to have consents notarized. All dates, times, and signatures should be in black ink.

**Emergency Consents:** Treatment of a patient without a written consent is authorized under the doctrine of "implied consent".

Determination whether a treatment is immediately required and necessary to prevent deterioration or aggravation of patient's condition will be decided by the practitioner after consultation. The medical consultation will be documented and will include a statement to include why immediate treatment was required.

**Obtaining Consents:** Prior to any invasive procedure, the practitioner will give a full explanation of the risk and benefits of the procedures as well as any alternative treatment. The practitioner will answer all of the patient's questions and document the conversation. The nurse will obtain signatures for the consent. The patient will be given a copy of the consent form and the original copy will be filed in the patient's chart.

Consents are to be obtained for all invasive examinations and surgical procedures.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Correction Of Information In The Medical Record	REVIEWED: 4/1/19; 12/30/20; 9/29/21; <u>11/07/22</u>
SECTION: Medical Records	REVISED:
EFFECTIVE: <del>10/27/21</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Correction of information in the medical record

**Objective:** Information placed in the medical record will be accurate.

**Response Rating:** Mandatory

**Required Equipment:**

**Procedure:**

1. All entries into a paper medical record (chart) will be made in blue or black ink.
2. Should it be necessary to correct information in a paper medical record, the following steps will be taken:
  - a. Draw a single fine line through the error
  - b. Print "error" on the cross out and initial and date
  - c. Enter the correct information adjacent to the correction and initial and date
3. Corrections to the Electronic Medical Record (EMR) will be documented as correcting entries or late entries, depending upon the reason for the additional information and/or revision.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Crash Cart	REVIEWED: 2/1/19; 12/30/20; 9/29/21; <u>11/07/22</u>
SECTION: Patient Care	REVISED:
EFFECTIVE: <del>10/27/21</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Crash Cart

**Objective:** An emergency crash cart will be maintained for easy accessibility in the event of a medical emergency.

**Acuity Rating:** Severe

**Policy:** The Clinic provides adequate supplies, equipment, and medication required for a medical emergency. An emergency crash cart will be maintained for easy accessibility in the event of a medical emergency.

**Procedure:**

1. The emergency crash cart(s) will be inventoried after each use and on a monthly basis by the designee to assure that all equipment is in working order.
2. All medications quantity and expiration dates shall be current. This inventory will be logged, dated and initialed by the designee. It is the responsibility of the designee to immediately replace expired or used medications and supplies.
3. Emergency crash cart(s) will contain the medical supplies, medications, and medical equipment, adjusted to coincide with local conditions, such as response of EMS and hospital transfer capabilities as approved by the Medical Director.
4. The list of crash cart(s) contents will be reviewed by the Medical Director annually and/or upon notification that patient safety and local conditions require a revision. The list is not included as a part of this policy.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Culture Transmittal	REVIEWED: 2/1/19; 11/23/20; 8/25/21; <u>11/07/22</u>
SECTION: Patient Care	REVISED:
EFFECTIVE: <u>9/29/21/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Culture Transmittal

**Objective:** To ensure correct handling of collected cultures.

**Acuity Rating: Mandatory**

**Procedure:**

1. The practitioner will enter an order for the collection and testing of the specimen.
2. The practitioner OR nurse will collect the specimen to be cultured. The nursing staff will ensure proper labeling of the specimen to include:
  - a. Patient name
  - b. Patient date of birth
  - c. Date and time of collection
  - d. Provider ordering the culture
  - e. Source of culture.
3. Nursing staff will print the laboratory requisition form and labels.
4. Culture will be placed in a laboratory biohazard bag with the requisition.
5. Specimen will be placed in appropriate laboratory basket in the laboratory refrigerator.
6. Nursing staff will document the collection, type of culture, receiving laboratory, and specimen number in the EMR.
7. At the end of each day, nursing staff will ensure that specimens have been picked up by the laboratory courier.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Dissemination of Non-Discrimination Policy	REVIEWED: 11/20/18; 9/24/20; 8/2/21; <u>11/07/22</u>
SECTION: Civil Rights	REVISED:
EFFECTIVE: <del>August Board Meeting</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Dissemination of Non-Discrimination Policy

**Objective:** To inform staff, patients, and the general public that the Clinic does not discriminate on the basis of race, color, national origin, religion, sex, sexual orientation, gender identity, disability (physical or mental), age, or status as a parent.

**Response Rating:** Mandatory

**Required Equipment:**

**Procedure:**

The Clinic disseminates the nondiscrimination statement in the following ways:

**To the General Public:**

- A copy of the nondiscrimination statement is posted in our facility for visitors, clients/patients to view.
- The nondiscrimination statement is printed in the brochure which is available for distributed to patients, referral sources, and the community.

**For the Patients:**

- The nondiscrimination statement is included in the patient admissions packet and contained within the Statement of Patient’s Rights.
- The nondiscrimination statement is discussed with patients upon their initial visit with the facility.
- A copy of the nondiscrimination statement is available upon request.



**To Employees:**

- The nondiscrimination statement is included in employee advertisements.
- The nondiscrimination statement is included in the employee handbook.
- The nondiscrimination statement is discussed and distributed during employee orientation.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Emergency Release Of Patient Records	REVIEWED: 11/30/18; 9/24/20; 10/28/20; 8/25/21; <u>11/07/22</u>
SECTION: Medical Records	REVISED: 10/28/20; 10/28/20
EFFECTIVE: <u>9/29/21</u> <del>11/30/22</del>	MEDICAL DIRECTOR:

**Subject:** Emergency release of patient medical records

**Objective:** For the purpose of continuity of Clinic patient care, the Clinic will act immediately on a request for patient records from a requesting emergency room in lieu of standard medical record release procedures.

**Response Rating:**

**Required Equipment:**

**Procedure:**

1. On request from a hospital emergency room, Clinic employees will immediately respond to fulfill the request for transfer of patient medical records to the emergency physician.
2. In lieu of the procedure for release of patient information, the staff member receiving a request for patient records from an emergency room shall immediately notify the Clinic staff member responsible for release of medical records.
3. The employee assigned to transfer the medical record will prepare chart notes to reflect what the hospital emergency room has requested from the medical record, the name of the physician requesting the information and the date and time of the request.
4. The records requested will be faxed to a secure fax number provided by the requesting emergency department. A notation will be recorded indicating the date and time the medical records were sent, as well as the fax number to which the records are sent. If sent via EHR, this will be automatically documented by the system, if sending manually, this information must be documented on the fax cover sheet and scanned into the medical chart
5. Behavioral Health records will have limited access

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Emergency Situation/Unresponsive Patient	REVIEWED: 11/19/18; 9/11/19; 11/20/20; 8/25/21; <u>11/07/22</u>
SECTION: Safety and Emergency Planning	REVISED: 9/11/19; 11/20/20; 8/25/21
EFFECTIVE: <del>9/29/21</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Emergency Situation - Patient Unresponsive

**Objective:** To maintain and stabilize patient’s cardiopulmonary status for transport to the hospital via ambulance, the Clinic will maintain a state of readiness in anticipation of emergency situations involving an unresponsive patient.

**Acuity Rating:** Severe

**Required Equipment:** Bag valve mask, oral airway, laryngoscope, suction, crash cart, AED, IV, medication(s) as ordered per provider, oxygen, tape, gloves.

**Policy:**

1. If a patient collapses and becomes unresponsive:
  - a. First person at patient establishes unresponsiveness (ARE YOU OK?).
  - b. Shake patient, check for carotid pulse for adults, brachial for infants.
    - a. Call overhead “Code Blue” for help, stating location. Unresponsive, if no pulse, begin CPR, staff to bring AED and Code Cart to location, get highest level Provider to scene.
  - c. Code is to be led by the code team leader who is the Provider/staff member with the highest level of licensure at the time. Code is initiated at the location of collapse, unless patient can be easily transported to the emergency holding room, in which case code is initiated there.
  - d. Receptionist calls 911 and states, “This is the Clinic at 51 Wellness Way, Valley Springs. We have a full cardiac arrest in progress. Please send an ambulance.”
  - e. Receptionist attends to family and moves them away from scene, calms other patients and apprises them of an emergency in the office.
  - f. The team leader directs 2-person CPR to be initiated. The team leader assigns the following responsibilities to team members: Airway management, chest compressions, documentation, and medication administration.
  - g. Medication administration is performed only by a practitioner or nurse.
  - h. Intubation, if needed, is performed only by a practitioner.
  - i. Documentation is done on a designated code sheet.
  - j. If the patient is a child, a staff member should be assigned by the RN/Team Leader to stay with/assist the parent(s)/caregiver(s) inform them of the patient’s status and to stand with them, as to allow the care team to perform the needed care to the patient.

2. After the patient is stabilized:

- a. Prepare the path for EMS crew to transport patient.
- b. Prepare the medical record for transfer.
- c. Give report to receiving hospital ER.
- d. Document in medical record using code sheet to record all medications and times given.
- e. Attach a copy of progress notes and EKG strip(s) to code sheet and submit to Clinic Manager.
- f. Clinic Manager will present records to Medical Director for review.
- g. Code will be reviewed at the next Quality Improvement meeting.
- h. Code will be discussed at the next staff meeting for review of process and any recommendations for system improvement.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Standardized Procedure for Employee Influenza Vaccine Administration	REVIEWED: 10/09/2020; 9/29/21; <u>11/07/22</u>
SECTION:	REVISED:
EFFECTIVE: <del>10/27/21</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:**

**Objective:** To reduce morbidity and mortality from seasonal influenza by vaccinating all employees who meet the criteria established by the Centers for Disease Control and Prevention’s Advisory Committee on Immunization Practices.

**Response Rating:** Under these standing orders, eligible RNs and Medical Assistants allowed by state law and who have demonstrated competence in administration of routine immunizations, may vaccinate patients who meet any of the criteria below.

**Required Equipment:**

**Procedure:**

1. Identify adult employees in need of influenza vaccination based on meeting any of the following criteria:

- a. Want to reduce the risk of becoming ill with influenza or of transmitting it to others
- b. Age 18 years or older
- c. Having any of the following conditions: chronic pulmonary (including asthma), cardiovascular (excluding hypertension), renal, hepatic, cognitive, neurologic/neuromuscular, hematologic, or metabolic (including diabetes) disorders; immuno- suppression, including that caused by medications or HIV
- d. Being pregnant during the influenza season
- e. All healthcare personnel
- g. All adults who are household contacts, caregivers, or workplace contacts of persons listed in category 1.c.

2. Screen all persons for contraindications and precautions to influenza vaccine prior to administration:

- a. Contraindications: serious reaction (e.g., anaphylaxis) after ingesting eggs or after receiving a previous dose of influenza vaccine or an influenza vaccine component.

For a list of vaccine components, go to:

[www.cdc.gov/vaccines/pubs/pinkbook/downloads/appendices/B/excipient-table-2.pdf](http://www.cdc.gov/vaccines/pubs/pinkbook/downloads/appendices/B/excipient-table-2.pdf).

- b. Do not give live attenuated influenza vaccine (LAIV; nasal spray) to an adult who is pregnant or who has any of the conditions described in 1.c. or 1.d. above.
  - c. Precautions: moderate or severe acute illness with or without fever; history of Guillain Barré syndrome within 6 weeks of a previous influenza vaccination; for LAIV only, close contact with an immunosuppressed person when the person requires protective isolation
3. Provide all vaccine recipients with a copy of the most current federal Vaccine Information Statement (VIS). You must document on the office log and if requested, the employee's medical record, the publication date of the VIS and the date it was given. Provide non-English speaking persons with a copy of the VIS in their native language, if available and preferred; these can be found at [www.immunize.org/vis](http://www.immunize.org/vis).
  4. Provide all influenza vaccine recipients with a vaccine consent form to read and sign prior to administration.
  5. Administer inactivated influenza vaccine IM per manufacturer guidelines.
  6. Document each employee's vaccine administration information on the **consent and Employee flu shot log**:
    - a. Medical chart: If the employee has a medical record with the clinic, it is ok to chart the vaccination in their medical record as historical, or record the reason(s) for non-receipt of the vaccine (e.g., medical contraindication, patient refusal).
    - b. Personal immunization record card: It is OK to record the date of vaccination and the name/location of the administering clinic on the patient's record, or to document the vaccine in RIDE.
  7. Maintain a log of Immunizations given per unit guidelines. All Medical Records, including vaccine logs, visit notes, and consents are maintained by the VSHWC guidelines.
  8. Be prepared for management of a medical emergency related to the administration of vaccine by having a written emergency medical protocol available, as well as equipment and medications.
  9. Report all adverse reactions to influenza vaccine to the federal Vaccine Adverse Event Reporting System (VAERS) at [www.vaers.hhs.gov](http://www.vaers.hhs.gov) or (800) 822-7967. VAERS report forms are available at [www.vaers.hhs.gov](http://www.vaers.hhs.gov).

This policy and procedure shall remain in effect for all patients of the Valley Springs Health & Wellness Center for 1 year or until rescinded.

Medical Director's signature: Dr. Randy Smart

Electronically signed by Dr. Randy Smart; original signed hard copies on file in the Manager's office and in the Library ~~10/14/2021~~ 11/14/2022

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Electronic Protected Health Information (ePHI)	REVIEWED: 3/1/19; 12/30/20; 9/29/21; <u>11/07/22</u>
SECTION: Medical Record	REVISED:
EFFECTIVE: <del>10/27/21</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Electronic Protected Health Information (ePHI)

**Objective:** Ensure all personnel understand and follow guidance to protect electronic Patient Health Information (ePHI)

**Response Rating: Mandatory**

**Required Equipment:**

**Definition: Electronic protected health information (ePHI)** refers to any protected health information (PHI) that is covered under Health Insurance Portability and Accountability Act of 1996 (HIPAA) security regulations and is produced, saved, transferred or received in an electronic form. The following are examples of PHI: Names, Address, Social Security number, Family History, Telephone number, Fax number, Account numbers, Medical Record numbers, Dates (birthday, discharge, admission), Certificate/license numbers, Vehicle ID, Personal Assets, Device identifiers, Biometric (finger or voice print), Photographs, Any unique identifying number, code or characteristic.

**Procedure:**

1. Electronic Protected Health Information, (herein referred to as **ePHI**), must be protected at all times from deliberate, accidental or incidental disclosure to any unauthorized entity or person.
2. Access to **ePHI** will only be granted to those Clinic employees who have a specific “**need to know**” to fulfill their work responsibilities. Employees who are granted access to **ePHI** will have reviewed and acknowledged the necessary training in information security and policies and procedures pertaining to Protected Health Information.
3. Requests for access to **ePHI** by external Health Care entities will be submitted in writing and will be granted by the Executive Director (“Director”) or his/her representative. If medical circumstances exist that make this impractical or detrimental to a patient, verbal confirmation by either the Director or his/her representative will suffice.
4. As a general rule of thumb, **ePHI** should not be transferred electronically but rather by registered mail, return receipt requested or transferred directly by the patient. If it must be transferred electronically, it must be transmitted utilizing a District approved encrypted email system with a return receipt requested. Additionally, all electronic transmissions will contain a District approved disclaimer which is intended to provide an additional level of awareness to the recipient that they may be in possession of a document containing **ePHI** and as such are responsible for safeguarding that information until it is destroyed.

5. The use of external storage devices by Clinic employees is totally discouraged and not permitted unless approved by the Director or his/her representative. All such devices pose a serious threat to **ePHI** and as such will be disposed of in a manner consistent to ensure that all data has been removed and that the device is rendered totally unreadable.
6. All **ePHI** data stored on the Clinic's server will be backed-up on a weekly basis using either magnetic tape or other approved means. Once the back-up is complete, it will be transferred to the District Office where it will be stored in a fire proof safe until such time that it is replaced by the most current version. After this occurs, the replaced back-up will be returned to the clinic where it will be stored in a secure area with the server until it is ready to be erased and reused.
7. All workstations will be configured so that user inactivity of 10 minutes or more will require that the user re-enter their password to log back into the workstation.
8. Users may access patient information only as it relates specifically to the user's workplace roles and responsibilities.
  - a. Users may not access personal information within the Clinic EMR or healthcare partner, vendor, and/or payor website
  - b. Users may not access information regarding family members or friends within the Clinic EMR or healthcare partner, vendor, and/or payor website access
  - c. Users seeking PHI regarding themselves will utilize the patient portal or the current medical records request form and follow Clinic policy regarding completion and submission of the request.
  - d. Users seeking PHI regarding family members or friends will utilize the patient portal or the current medical record request form and follow Clinic policy regarding completion and submission of the request, assuming the user is legally allowed access to the requested information.
9. Employees who fail to comply with these obligations and responsibilities, shall be subject to disciplinary action up to and/or including termination.



**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Eye Irrigation	REVIEWED: 11/12/18; 9/11/19; 12/30/20; 9/29/21; <u>11/07/22</u>
SECTION: Patient Care	REVISED: 9/11/19
EFFECTIVE: <del>10/27/21</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Eye Irrigation

**Objective:** To flush secretions, chemicals and foreign bodies from the eye.

**Response Rating:** Minimal to Severe

**Required Equipment:** Irrigation solution, IV tubing, eye tray, towel, shampoo tray, and kick bucket.

**Procedure:**

1. Review written provider order.
2. Tap water may be used initially in an emergency, but is not preferred. There is an eyewash station in the laboratory and the patient care hallway, attached to the sink faucet.
3. The amount of solution used depends on the contaminant.
  - a. Secretions require only small amounts.
  - b. Chemical burns require copious amounts.
  - c. Use of IV tubing connected to an IV solution of normal saline and Morgan lens may be used.
4. Adjust the flow of solution to ensure adequate, but not forceful, flow.
5. Place the patient in a supine position with their head turned to the affected side on the shampoo tray that will drain into kick bucket.
6. Have patient hold a towel against affected side to catch excess solution.
  - a. If the patient is a child, parent and/or caregiver should be engaged to assist in calming and restraining the patient.
7. Using the thumb and index finger of your non-dominant hand, separate the patient's eyelid.
8. Direct a constant gentle stream at the inner canthus so the solution flows over the cornea.

9. The physician shall check the affected eye or eyes for effectiveness of the procedure.
10. Install medication and place eye pads if ordered by the physician.
11. After completion of procedure, arrange for transportation home if needed, care and instructions and follow-up care.
12. Document the care rendered in the EMR.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Eye Medications-Dispensing	REVIEWED: 11/12/18; 9/11/19; 11/20/20; 8/25/21; <u>11/07/22</u>
SECTION: Patient Care	REVISED: 9/11/19
EFFECTIVE: <u>9/29/21</u> <del>11/30/22</del>	MEDICAL DIRECTOR:

**Subject:** Eye Medications-Dispensing

**Objective:** To define the guidelines for the administration of ophthalmic medications.

**Response Rating:** Minimal to Moderate

**Required Equipment:** Eye tray, ophthalmic medication, gloves, tissue.

**Procedure:**

1. Review practitioner’s written order. Medical Assistants MAY NOT administer eye medications.
2. Gather equipment and/or medication.
3. Verify the practitioner’s written order.
4. Wash your hands with soap and water.
5. Apply gloves.
6. Have the patient lie in supine position and utilize a Chux around the patient’s neck to prevent medications or other fluids from getting on their clothing. If the patient is a child, obtain help to restrain them or use a child restraint board.
  - a. Parent(s) or caregiver(s) may assist if the patient is a child.
7. Remove all drainage and discharge from the eye by dabbing with a clean tissue or sterile gauze with normal saline starting from the medial canthus area and moving laterally toward the lateral canthus. Do not wipe the eye, as this could cause a corneal abrasion if the eye is already inflamed.
8. Verify the medication: right medication, patient, dose, route and time.
9. Gently pull lower eyelid down.

10. Position the dropper or tube so the medication will fall into the lower eyelid; never apply direct to the eyeball. When using ointment, dispense a small thin strip of ointment onto the inside of lower eyelid. Begin at the side nearest the nose and outward to the edge of the eye.
  - a. If the patient is an infant or toddler, ointment may be applied to the upper eyelash and allowed to melt
  - b. Alternatively, gently massage to push ointment into orbit.
11. Instruct the patient to close the eye and blink.
12. Wipe any excess medication from the eye with a tissue. Wipe from the side of the nose outward.
13. If the orders include both eyes, repeat the above steps.
14. Assist patient to the sitting position.
15. Remove gloves and wash hands.
16. Remove tray from the room.
17. The person administering the medications will document in the EMR the date, time, dosage, the correct eye (right or left or both) and how the patient tolerated the procedure.
18. Should fluorescein strips not be available through approved vendors, the clinic will obtain and utilize Fluorescein Proparacaine Ophthalmic solution multi-dose vials and utilize those vials using sterile technique.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Fit Testing	REVIEWED: 3/1/19; 12/30/20; 9/29/21; <u>11/07/22</u>
SECTION: Infection Control	REVISED: 12/30/20; 9/29/21
EFFECTIVE: <del>10/27/21</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Fit Testing

**Objective:** Clinic personnel will comply with the N95 mask fit testing program, consistent with California Aerosolized Pathogen Guidelines.

**Response Rating:** Severe

**Required Equipment:** N95 mask

**Procedure**

1. All Clinic personnel will be fit tested for N95 masks within the first 90 days of their employment by the Clinic Manager or trained designee.
2. Personnel will not be allowed to use a N95 mask prior to completing their initial fit test.
3. All Clinic personnel will be re-tested annually.
4. N95 masks will be utilized when any patient presents with symptoms of infectious diseases that require airborne precautions (i.e.: H1N1, flu, tuberculosis, COVID-19).

Reference: <https://www.dir.ca.gov/title8/5199a.html> **Last updated July 14, 2021**

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Autoclave Spore Testing	REVIEWED: 12/1/19; 3/25/20; 8/31/20; 8/2/21; <u>11/07/22</u>
SECTION: Infection Control	REVISED: 08/31/20; <u>11/07/22</u>
EFFECTIVE: <del>8/25/2021</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Objective:** To prevent the spread of nosocomial infections, and assure sterility of all sterile products autoclaved, spore testing will be performed daily.

**Response Rating:** Mandatory

**Required Equipment:** Autoclave, EZTest biological indicators

**Procedure:**

1. EZTest biological indicators will be utilized to monitor every sterilizer load in Medical ~~and~~ Dental Departments.
2. Utilize two EZTest units in each sterilizer load.
  - A. In a horizontal position with the items being sterilized.
  - B. In least lethal locations in the load
3. Document the load on the autoclave log, Medical and Dental will keep separate sterilization load logs.
4. Select the required cycle and process the load.
5. Remove the load and EZTest biological indicators from the sterilizer and allow to cool for at least 10 minutes.
6. Retrieve the cooled EZTest biological indicators for incubation.
  - A. Activate the media by placing the indicator in an upright position in a plastic crusher.
  - B. Gently squeeze the crusher to break the glass ampoule.
  - C. Place the activated sterilized indicator in the incubator rack and incubate immediately for a minimum of 24 hours at 55-60 degrees Celsius.

7. Review the EZTest chemical and biological indicators.
  - A. Confirm the chemical indicator on the label has changed from blue to black.
    - i. Indicator should turn from blue to black when exposed to steam.
    - ii. Black color of the label does not indicate acceptable sterilization.
  - B. Examine the biological media indicator at periodic intervals for color change.
    - i. The incubation time is 24 hours minimum per US FDA/RIT protocol.
    - j. The appearance of a yellow color indicates bacterial growth. No color change indicates adequate sterilization.
    - k. Record incubation results at minimum 24 hours after incubation time on the autoclave load log.
8. Act on a positive test (a color change of yellow) as soon as the color change is noted. Notify Clinic Manager and do not release the load.
  - A. Retest the sterilizer with several EZTest biological indicators if a positive test is noted.
  - B. Dispose of positive media indicators in biohazard, to be incinerated.
9. Abnormal results are to be reported to the Clinic Director immediately. The unit will be tagged and removed from service until device is determined to be functioning correctly and/or needs servicing by a Licensed Service Technician.
10. If service is required, complete a maintenance request form and present it to the Clinic Manager.
11. Clinic Manager will schedule servicing for the equipment or will delegate that responsibility to a staff member.
12. Daily Media Controls.
  - A. Place an activated, un-sterilized EZTest biological indicator in the incubator daily for Medical and on days of operation for the Dental Departments, as a positive growth control.
  - B. Examine the biological media indicator at regular periods for color change.
  - C. The incubation time is minimum 24 hours per US FDA/RIT protocol.
  - D. The yellow color is evidence of bacterial growth.
  - E. Record incubation results at minimum 24 hours after incubation time on the autoclave spore testing daily log.
  - F. Remove all positive indicators as the yellow color is noticed, and dispose of in biohazard waste.

- G. If the positive control does not grow, stop use of units from open box and notify Clinic Manager.
  - H. Clinic Manager or designee will contact MesaLabs to confirm that remaining EZTest biological indicator of current box should be discarding or retained for use.
  - I. EZTest products are stored at room temperature.
  - J. Do not store indicators near sterilants or other chemicals.
  - K. EZTest products have a shelf-life designated on each box.
  - L. After sterilization, the contents of the EZTest biological indicator are hot and under pressure. Always allow to cool for at least 10 minutes. Failure to cool at least 10 minutes may cause the glass ampule to burst and may result in injury from hot liquid.
13. Should the user observe yellow media in the biological indicator upon removal from the product box, this unit should be discarded in the biohazard waste container.



**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Biohazard Material Management	REVIEWED: 3/1/19; 11/20/20; 8/25/21; <u>11/07/22</u>
SECTION: Infection Control	REVISED: <u>11/07/22</u>
EFFECTIVE: <u>9/29/21</u> <del>1/30/22</del>	MEDICAL DIRECTOR:

**Subject:** Biohazard Material Management

**Objective:** To instruct Clinic personnel on the proper way to handle and dispose of hazardous material.

**Policy Notes:**

- Biohazardous waste management is a program used for controlling the generation, collection, and storage of hazardous waste in the laboratory. The responsibility for storage and movement of these materials is that of the Clinic personnel.
- All hazardous materials will be contained in sealable waterproof covered containers with tight fitting lids.
- When collecting biohazardous waste, employees must wear personal protective equipment (PPE).
- Healthcare workers involved in handling regulated medical waste must receive safety training in accordance with the Department of Transportation’s (DOT) guidelines.

**Response Rating:** Mandatory

**Required Equipment:** Personal protective equipment (PPE): gowns, disposable gloves, face shield; trash bin with lid (marked biohazardous waste); biohazard bags (red); 10% bleach solution, or other EPA approved cleaning solution, for spill cleanup.

**Definitions:**

**Regulated Medical Waste** – any reusable material that contains an infectious substance and is generated in the diagnosis, treatment, or immunization of people or animals. Materials generated in research or in the production and testing of biological products are also considered regulated medical waste. The DOT definition of regulated waste includes blood and blood products, sharps, pathological wastes, certain wastes from surgery, dialysis and the lab, as well as other infectious materials.

**Universal Precautions** – “health workers should follow universal precautions by using masks, eye protection and face shields whenever splashes spray atomized particles, splatter or droplets of blood or other potential infectious material may be generated and eye, nose, or mouth contamination can be reasonably anticipated.”

## Procedure:

### Accidents and Spills

#### Immediate action

- Assess the type of spill and degree of hazard involved.
- Determine the most effective and least hazardous approach to clean up and decontaminate the spill. Refer to the SDS when necessary.

#### “Dry” spill with no significant aerosol formation

- Evacuation of the room is probably not indicated.
- Gloves, lab coat, and face shield must be worn for a ~~clean-up~~clean-up.
- Flood area with disinfectant solution.
- Soak up the disinfectant and contaminated materials with an absorbent material.
- All absorbent and contaminated material must be placed in a red biohazard bag.

#### Liquid spills on a bench or floor

- If significant aerosols are formed, the area should be evacuated and not reentered until the aerosols settle.
- Gloves, lab coat, and face shield must be worn during clean up.
- Cover the spill with an absorbent material.
- Dispose of the absorbent and contaminated material in red plastic biohazard bags.
- The spill area should be thoroughly washed with a disinfectant solution after clean up.

#### Centrifuge spills

- Shut off the instrument and evacuate the area at once.
- Do not re-enter the area until the aerosols have settled.
- The individual entering the area to clean up must wear protective clothing, gloves and a mask.
- If liquids are present, soak up in an absorbent material and handle as above. If not, clean the instrument and room thoroughly before allowing employees to return to work.

#### Spills in incubators, autoclaves or other closed areas

- Soak up liquids with an absorbent and dispose of as outlined above.
- The unit should be washed thoroughly after decontamination.

#### Reports

- Major accidents and spills must be documented and reported in detail to lab director
- Accident reports should include the cause of the accident, the type of contamination or hazard, the list of personnel possibly exposed, decontamination procedures used, and actions taken to prevent reoccurrences.

## SHARPS containers

- The RED SHARPS containers are for disposing of hazardous wastes such as needles, scalpels, tips, glass, etc.
- Do not overfill SHARPS containers – between 2/3 and ¾ full is considered capacity.
- Make sure that the top is in locked position before using.
- Never reach into containers: drop sharps straight into the opening 3”-4” above the mouth of the container.
- Never dispose of several sharps at once; take time to dispose of each sharp one at a time.
- Always virtually inspect the opening to ensure that there is room for the sharps – always look before putting sharps into a container. Never reach into the mouth of a sharps container.
- Never force anything into a sharps container that is larger than the opening. An alternative means of disposal must be found.
- Securely fasten the top by shaking down the sharps container.
- When a sharps container is 2/3 – ¾ of the way full secure the top and immediately replace the container with a new one.
- Full sharps containers are then transported to the hazardous waste storage area.

## Handling and disposing of hazardous waste

- Never put a sharps container into a hazardous waste bag or box unless the container is damaged.
- Do not use a hazardous waste container that is damaged. If a container is damaged, but has already been used, place it inside another hazardous waste container and seal. Handle the damaged container with extreme caution.
- All hazardous waste containers (i.e., bags, cardboard, plastic, plastic containers, etc.) are to be treated as if they were hazardous to your health. All hazardous waste containers will be picked up and held:

With gloved hands

At arm's length away from the body

Securely by the least amount of area held by the hands

Wear a lab coat, gloves, and face shield. Additional shielding such as gowns, masks, face shields, etc. will be at the discretion of the health worker.

- Check the bottom of all bags for leaks, when bags become heavy with glass they tend to leak.
- In the event of a leak or spill, follow the procedure for biohazardous waste cleanup waste cleanup procedure.
- Wear a lab coat, gloves and face shield.
- Remove waste bags from bins, gently shake bag while holding the top of the bag to distribute waste evenly, twist top of bag to close (do not apply pressure to any part of the bag).

- Place double bags in all emptied bins. Look for leaks around or in the bin. If a leak has occurred, clean the area with a 10% bleach solution, or other EPA approved cleaning solution, following the biohazardous waste clean-up procedure.
- After transferring the double-bagged laboratory waste, remove your lab coat and gloves, wash hands.

### Reducing the volume of hazardous waste

- Waste discarded into the biohazardous waste containers should be limited to those materials that come into contact with infectious materials (body fluids).

Body fluid containers

Stoppers, wipes, disposable shields, etc. which have come into contact with body fluids

Used gloves and lab coats

Slides, pipettes tips, eteetc. (in sharps containers)

Body fluids

Used media

Any physical item contaminated with body fluids or hazardous materials

Paper goods contaminated with body fluids

Waste not discarded in biohazardous containers (no contact with biohazardous materials)

Paper items

Cardboard boxes

Exterior kit containers

Office supplies

All items not contaminated with body fluids

### Safety reminders

- Place double bag in all empty bins.
- Only dispose of biohazardous waste in the biohazardous bins.
- Use common sense to determine if trash is 2/3 full

disposal, Waste bags are considered full when a bin is ~~half way~~halfway full, when used for glass specimen tubes and microbiology plates

Waste bin is considered full if it is 2/3 full. Periodically lift bag to determine if it is full.

- Always wash your hands after handling biohazardous material.

### **Safety precautions on medical waste handling**

- The inner bags of regulated medical waste are closed securely, keeping them low to the ground and away from the body.
- The bags are handled only by the neck to avoid injury from stray or improperly contained sharp objects.
- General laboratory hygiene includes washing hands after every contact with medical waste containers, scrubbing thoroughly and vigorously.
- If an extensive exposure occurs, wash or flush the area with an approved hand washing agent or irrigating solution. If that exposure was to the eyes, ears or mouth, wash that area generously with water and report the incident immediately to see if any further precautions are needed.
- Exposure protection

Gloves are the first line of defense and must be worn at all times.

Gloves should be puncture resistant.

Gown and face shield are required to be worn while handling waste materials

- Methods of avoiding accidents

Avoid eating, drinking, gum chewing, smoking, applying makeup or handling contact lenses when working around medical waste.

### **Transportation of medical waste**

- Transportation of medical waste is performed by MedPro.
- MedPro is responsible for the packaging, shipping, and transportation of all regulated medical waste.

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Contagious Patient	REVIEWED: 3/1/19; 12/30/20; 8/25/21; <u>11/07/22</u>
SECTION: Infection Control	REVISED: 12/30/20; <u>11/07/22</u>
EFFECTIVE: <u>9/29/21</u> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Contagious Patient

**Objective:** To contain and limit the spread of contagious illnesses and/or conditions to patients in the waiting room, x-ray areas and to clinic personnel.

**Response Rating:** Mandatory

**Required Equipment:** None

**Procedure:**

1. Signage will be posted on all entry doors advising patients who are presenting with a rash, and during the current pandemic: fever, cough, sore throat, congestion to not enter the waiting room. Patients are to call to advise staff of a potential infectious condition and be screened before entering or may call the Clinic from their vehicle parked on the premises.
2. Patients who are coughing and sneezing will be asked to use a disposable mask to contain their airborne germs with patients and staff. In the case of the current pandemic, all patients, family and visitors will be asked to wear a mask. Any symptomatic patients will be asked to call and not enter the clinic until screened and appropriate
3. The receptionist, nurse, or medical assistant will not make a definitive diagnosis but should depend on visible signs of contagious disease.
4. Patients who are potentially contagious will be instructed to call from their car for a phone appointment or car visit and may be instructed to enter through the back door with staff.
5. There are designated treatment rooms that will be used for potentially contagious patients, with access from the outside back entry doors.
6. All registration, discharge, and any billing functions will be performed in the patient room if patient is inside, outside at the car during a car visit or over the phone for phone visits.
7. Personnel assisting the potentially contagious patients will wear personal protective equipment (PPE) as designated by the practitioner and clinic guidelines set by the Clinic Manager and Medical Director.

- a. Contact precautions (measles-like rash, poison oak/ivy): gloves, gown, mask
  - b. Airborne precautions (suspected tuberculosis, H1N1, COVID-19): gloves, gown, N95 mask, face shield
8. If the patient is confirmed contagious, they will be discharged through the back exit.
  9. The practitioner will advise staff of any preventive measures or treatments required after a potential exposure from a contagious patient.
  10. Exposure that may cause any illness, injury or side effects to staff, or other patients will be reported on an incident report and sent to the Clinic Manager immediately. The Clinic Manager will meet with the Medical Director and/or Human Resources to take appropriate steps to protect the staff and patients and provide treatment and/or access for any required preventative or required post exposure treatment.
  11. Diagnosis of any communicable disease monitored by the County Health Department will be reported following the protocol and guidelines for Communicable Disease Reporting. Appropriate report forms will be completed.
  12. Exam room will be cleaned with an approved disinfectant cleaner. All counter, exam tables, pillows and equipment in the room will be wiped with cleaner. Floors will be damp mopped. Where possible, windows will be opened to allow for the exchange of fresh air.
  - ~~13. Room will be taken out of service for a minimum of 60 minutes.~~

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Dental Emergencies	REVIEWED: 4/9/20; 8/11/21; <u>11/07/22</u>
SECTION: Patient Care	REVISED: 8/11/21; <u>11/17/22</u>
EFFECTIVE: <del>August Board Meeting</del> <u>11/30/22</u>	MEDICAL DIRECTOR:

**Subject:** Defining Dental Emergencies

**Objective:** During days when dental services are provided in the Clinic, appointment slots will be available for patients presenting with emergency conditions. This policy will identify dental emergencies to ensure proper escalated scheduling of patients where required

**Response Rating:** Mandatory

**Required Equipment:**

**Procedure:**

~~1.~~ Within the scope of the dental services provided by the Clinic, dental emergencies will be defined as:

- a. Broken appliance that cannot be removed by the patient or the patient's kin and/or is sharp, causing adjacent tissue damage and/or can be swallowed and/or aspirated. Patients with broken braces or wires should be seen by their treating orthodontist.
- b. Broken tooth caused either by trauma or decay and/or pain is present.
- c. Swollen face/alveolar tissues denoting a dental abscess. Swelling in the throat and neck area or swelling at the base of the tongue should be sent for evaluation in the ER. The patient may complain of feeling their "tongue is elevated".
- d. Cut or bitten tongue, lip, or cheek
  - i. Patient will be directed to come to the office to be seen by the dentist
  - ii. If the dentist is not present but the RDA is in the office, the patient will be directed to come to the office to be seen by the RDA
  - iii. If the dentist is not present in the office and/or the RDA is unable to resolve the issue, staff will take a message and contact the after-hours dentist for guidance and/or with information so that the after-hours dentist may contact the patient directly.
- e. Trauma to the jaw or alveolar tissues
 

Most cases should be directed to the emergency room as the concern is for brain injury.
- f. Knocked out tooth
  - i. Patient will be direct to hold the tooth by the crown and rinse off the root of the tooth in water if dirty. Do not scrub or remove any attached tissue fragments. If possible, gently insert and hold the tooth in its socket. If that isn't possible, put the tooth in a cup of milk and get to a dentist as quickly as possible, bringing the tooth.

~~ii. If the dentist is not present in the office, staff will take a message and contact the after hours~~

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~~dentist with information so that the after hours dentist may contact the patient directly.~~



*VALLEY SPRINGS  
HEALTH & WELLNESS  
CENTER*

EMERGENCY OPERATIONS  
PLAN

TABLE OF REVIEW AND APPROVAL

Date Reviewed	Date Approved
03/09/2020	3/25/2020
03/28/2020 (COVID-19)	3/30/20
10/28/2020 (Vendor/Staff Changes)	11/02/2020
10/07/2021	10/27/2021
11/07/22 (Staff changes)	11/30/2022

The Emergency Plan (EP) was originally written and approved on 08/29/2019. As of November 15, 2016, it is required by the Centers for Medicare and Medicaid Services (CMS) that the Emergency Plan must be reviewed annually. It should also be reviewed and updated when an event or law indicates that some or all of the EP should be changed.

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  - Demographics
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## I. ORGANIZATION INFORMATION

Valley Springs Health & Wellness Center 4  
Emergency Operations Plan

*November 2022*

Facility: Valley Springs Health & Wellness Center

Address: 51 Wellness Way

City: Valley Springs            State: CA    Zip Code: 95252

Phone Number: 209-772-7070

Primary Contact E-mail Address:    Randall Smart, MD CEO  
[randysmart@methcd.org](mailto:randysmart@methcd.org)

Administrator/Executive Director/Chief Executive Officer/Manager:

Office Address: 768 Mountain Ranch Road

City: San Andreas            State: CA    Zip Code: 95249

Phone Number: 209-754-4468

E-mail Address:    Randall Smart, MD CEO  
[randysmart@methcd.org](mailto:randysmart@methcd.org)

Tina Terradista, RN, CRHCP, Center Manager  
[tina.t@vshwc.org](mailto:tina.t@vshwc.org)

## II. INTRODUCTION TO THE PLAN

In order to provide for changes in demographics, technology, and other emerging issues, this plan will be reviewed and updated annually, during incidents, and after incidents or planned exercises. This Emergency Operation Plan (EOP) is developed to be consistent with the National Incident Management System (NIMS) and the Centers for Medicare and Medicaid Services (CMS) Emergency Preparedness Condition for Coverage, effective November 15, 2016.

Purpose: To describe the actions to be taken in an emergency or exercise to make sure that the patients, staff, and guests of this facility are kept safe from harm. The safety and well-being of the patients and staff take first priority over all other considerations. This plan is intended to safely maximize healthcare capacity and efficiency during an emergency or disaster that requires changes to the normal daily operations of the clinic.

### Demographics:

- A. This facility is located at 51 Wellness Way, Valley Springs, CA 95252. The cross streets are Vista del Lago and Highway 26. A map showing the location is attached as Tab 1.
- B. The facility has one building(s). There is one floor. There is an access to the roof located at the left rear of the building. A floor plan is attached as Tab 2. The facility management office is located at 768 Mountain Ranch Road, San Andreas, CA 95249.
- C. The building has appropriate placement of exit signs, clearly designated on floor plans.
- D. Oxygen and liquid nitrogen are stored in the clinic. Other than cleaning products, located in the housekeeping closet, there are no hazardous materials on the premises. SDS are maintained on all materials on the premises.
- B. This facility provides primary care, phlebotomy and radiological services to patients that are children, adults, older adults, over 85 years of age. Some patients are non-ambulatory and must use assistive devices to access and move through the Clinic facility.

## III. EMERGENCY PLAN

## Risk Assessment

- A. This facility does an annual all hazard vulnerability assessment (HVA Worksheet) (Tab 3). This EOP is written based on the risk assessment. Changes or additions to the EOP will be made based on the annual risk assessment, gaps identified during exercises or real events or changes in CMS or licensing requirements. A copy of the annual HVA will be kept with the EOP.
- B. A copy of the EOP will be kept in the Manager's office and the plan will be prominently posted *in the nursing station and in the reception area*.
- C. The major hazards that could affect this facility as determined by the all-hazard vulnerability assessment are listed in the Annex portion of this EOP.

## Command and Control

- A. The facility shall develop and document an Organizational Chart (Tab 4). The organizational chart will include a Delegation of Authority that will be followed in an emergency. The Delegation of Authority identifies who is authorized to activate the plan and make decisions or act on behalf of the facility if leadership is unavailable during an emergency. When an emergency happens, the person in charge, as listed in the organizational chart, will be informed immediately. If the indicated person by position is not present in the facility or available, the next person in the Delegation of Authority or the lead person's designee will assume the person in charge position.
- B. Depending on the type of emergency, the person in charge will enact the Orders of Succession (Tab 5) for the appropriate emergency policy and procedure. Besides the person in charge, one person will always be assigned to list all patients, guests, and staff that are present in the facility. If the list is originated in electronic form, a printed copy should be made also in the event that electricity is lost, or evacuation is required.
- C. The person in charge will determine whether to lockdown the facility, shelter in place, modify patient care operations, or evacuate based on the emergency. If the facility must be evacuated, the temporary location for evacuation and facilities for patient transfer are listed in Receiving Facilities (Tab 6).



- D. Only the person in charge can issue an “all clear” for the facility indicating that the facility is ready to assume normal operations.

#### Coordination

- A. Depending on the emergency, the facility may need to communicate with outside authorities. For immediate threats, such as fire or threat of violence, call 911. During infectious disease emergencies, such as epidemics or pandemics, the facility will coordinate with the county Office of Emergency Services (OES) and the local Public Health Department. Clinic leadership will make every effort to follow CDC, California, and local public health guidance.
- B. During activation for an incident or exercise, communications with State, County, and City authorities can be made by contacting authorities listed in Tab 7.

#### IV. POLICIES AND PROCEDURES

##### Facility Lockdown

- A. Facility Lockdown means that the staff, patients, and guests at the facility will remain in the facilities’ building(s) with all doors and windows locked.
- B. Facility Lockdown can be used in emergencies such as active shooter, escaped prisoners, criminals being chased by police, threat made by a significant other or other unknown person or any other event that threatens the safety of the staff, patients, or visitors.
- C. The facility will remain in Lockdown until the authorities or facility person in charge gives an “all clear”.
- D. Each facility should review this plan carefully and ensure that doors are strong and have the ability to fend off someone that is attempting to gain access to the facility. It is recommended that staff, patients, and guests be secured behind at least two locked doors. (Main entrance door and interior room door.)

##### Shelter in Place

- A. Shelter in Place means that the staff, patients, and guests will remain in the facility’s building(s). Sheltering can be used due to severe storms, tornados, and violence/terrorism or hazard materials conditions in the area.

- B. Windows and doors will be firmly closed and checked for soundness. Storm shutters, if available, will be closed. If a storm gets very strong, and windows are threatened, staff, patients, and guests will move to interior rooms and hallways.
- C. In the event of a tornado warning, staff, patients, and guests will move to interior hallways.
- D. If sheltering is used in the event of a hazardous chemical incident, windows and doors will be shut and all fans, air conditions and ventilators will be turned off. Cloths will be stuffed around gaps at the bottom of doors.
- E. The facility will staff in Shelter until the authorities give an all clear or the emergency threat has ended as determined by the person in charge.

#### Evacuation Plan

- A. There are a number of hazards that could cause an evacuation. The most common would be a fire in or near the facilities' building, rising floodwaters or an evacuation order issued by the police, fire department, or other governmental authority.
- B. The facility person in charge will order an evacuation.
- C. If the emergency is limited to a single building or area, staff, patients, and guests will move to a safe distance.
- D. If the entire facility has to be evacuated staff, patients, and guests will move to a predestinated evacuation site listed in Receiving Facilities at Tab 6.
- E. Staff will verify that all staff, patients, and guests are accounted for either at the evacuation site or listing where they went.
- F. Notifications to others, by staff, will be done as needed.
- G. Notification to proper authorities is the responsibility of the person in charge.

## Suspension of Services

- A. In the event that the emergency results in the inability of the facility being able to continue providing services at the facility, the facility has a plan for continuity of services.
- B. Patients will be notified that the facility will not be able to provide services.
- C. The facility has pre-identified facilities that can deliver required services. The facilities are listed in Tab 6.

## Modified Clinic Operations:

- A. During an emergency or disaster event where normal clinic operations, policies, and procedures need to be modified in real-time to provide optimum patient care and safety, clinic leadership or the person in charge are authorized to take the following actions:
  - a. Activate the Emergency Operations Plan
  - b. Change patient workflow to optimize care and safety
  - c. Modify staff scheduling
  - d. Procure necessary supplies that are not available
  - e. Temporarily suspend rules and policies
  - f. Secure the facility
- B. During an emergency or disaster event that requires additional provider staffing the Clinic CEO or designee may:
  - a. Expedite credentialing of new providers by:
    - i. Verifying current licensure
    - ii. Verifying photo ID of provider
    - iii. Confirming skills and identity through a reference/colleague
  - b. Ensure there is a procedure for rapid orientation
  - c. Ensure new provider performance and competence is monitored
  - d. Ensure new and volunteer providers are identifiable to clinic staff, patients, and guests (arm bands)
- C. During an emergency or disaster event that requires rapid expansion of the clinic workforce the person in charge may:
  - a. Expedite the employee hiring process bypassing procedures that result in unnecessary delay
  - b. Ensure there is a procedure for rapid orientation
  - c. Ensure new employee performance and competence is monitored in real time
  - d. Ensure that employees who are hired through the expedited process above are identifiable to regular clinic staff, patients, and guests (armbands, etc).

- D. After the emergency, the Clinic will return to non-emergency hiring, onboarding, and training practices and will retroactively complete background checks for all persons hired during the emergency and standard steps including background check and documentation of demonstrated competency for any emergency hires who remain on the permanent staff.

#### Documentation

- A. During an emergency, documentation should continue for all patients in the process of treatment. The person in charge is authorized to transition from electronic medical records to paper records when necessary. All paper records will be organized, collected, and secured for later entry into the electronic format.
- B. During an emergency, evaluation should be made on whether to start treatment for patients at the facility when treatment has not been initiated. Document decision and plan of care based on patient's condition and facility's ability to provide treatment during the emergency.
- C. All rules pertaining to the protection of and access to patient information (HIPAA) remain in effect during an emergency, unless waived by a higher state or federal authority. Patients will be notified on a per case basis, if such waivers are in place and apply to them.
- D. Should the Electronic Medical Record (EMR) not be accessible due to power failure, internet access issues, equipment failure, patient registration and care will be documented on approved downtime forms. Completed forms will be scanned into the patient's EMR when the system has been restored.

#### Volunteers

- A. Volunteers may be used at this facility consistent with the policy Volunteer Deployment, found in the annex portion of this document. Refer to Modified Clinic Operations above.

### V. COMMUNICATIONS

#### Internal

- A. A list of all employees, including their contact number and emergency contact is located in the reception and nursing station areas of the clinic (in the EOP Binders) and with Human Resources at the District Office. Further, each staff member is

provided a copy of the employee listing and is encouraged to add their colleagues to the contact list in their personal mobile telephones. Emergency hires and volunteers will be added to the list as they are included in Clinic staffing.

- B. In the event of an emergency that requires notification to staff not on duty, physicians, vendors (Tab 8) or to patients expected to arrive at the facility when it is not operational, notification will be given by the person in charge and/or their designee. A list of all physicians and mid-level practitioners (nurse practitioners/physician assistants), including their contact number and emergency contact number is located in the reception and nursing station areas of the clinic (in the EOP Binders) and with Human Resources at the District Office.

A list of vendors and contact numbers that may be needed during an emergency is attached as Tab 7.

- C. If telephone and cell phone services are not available, redundant communications are available. The communication system equipment is listed in Tab 9 with its location. All redundant communication systems are tested monthly.

#### External

- A. Call “911” for an emergency that threatens the safety or life of staff, patients, or guests.
- B. This EOP contains the name of corporate and/or ownership persons that must be notified on page FACILITY INFORMATION.
- C. This EOP contains a list of all State, County, and City emergency management persons that should be notified in Tab 6.
- D. This EOP contains a listing of contact information for other facilities that can provide required services for patients and a listing of nearby hospitals that can provide emergency services at Tab 5.

#### Communications with Patients and Guests

- A. During an emergency, the person in charge and/or designee is responsible for notifying patients and guests about the emergency and what actions to take.

## Communications with Healthcare Providers

- A. Only the person in charge, or their designee, is authorized to release information on the location or condition of patients. Information may be released to other healthcare providers with consent of the patient and consistent with HIPAA regulations, or emergency state and federal guidelines.

## Surge Capacity and Resources

- A. Based on staffing and active cases, this facility may be available to surge to accept patients from other outpatient clinics requiring like services or when a disease, such as influenza or COVID-19, requires a rapid expansion of clinic patient care capacity. A surge situation will be identified by the person in charge and communicated both up and down the chain of command.
- B. As requested by local and regional governmental representatives, the facility will provide excess supplies and/or equipment not needed for their own use. The person in charge will be authorized to make excess supply decisions.

## Requesting Assistance

- A. Should the facility need resources to SIP, evacuate or return to service, assistance should be requested as follows:
  - 1. From the corporate, ownership entity
  - 2. From the City, County, and State representatives. These representatives are listed on Tab 7.

## VI. TRAINING

- A. The current staff will be trained on the new or updated EOP at the time of its publication.
- B. All new staff will be trained on the EOP in orientation.
- C. Physicians, vendors performing services on site and volunteers must be trained on the EOP.
- D. Emergency Preparedness training will be conducted annually.
- E. Documentation of the training on the EOP and annual emergency preparedness training will be maintained by the Human Resource Department in the iSolved HRM platform.

- F. Knowledge of EOP and emergency preparedness will be shown by return demonstration, if applicable, and participation in the facility Testing Program.

## VII. TESTING

- A. The facility will participate in a full-scale exercise that is community-based or when a community-based exercise is not accessible, an individual, facility-based full-scale exercise will be done annually.
- B. If the facility experiences actual natural or man-made emergencies that require activation of the EOP, the facility is exempt from engaging in an individual full-scale exercise for one (1) year following the onset of the actual event.
- C. The facility must conduct a second exercise every year. The second exercise can be another full-scale exercise or a tabletop exercise.
- D. After full-scale exercises, tabletops or actual events, the facility should analyze the response, identify areas for improvement and update the EOP, if required. A template for review is found at Tab 10.

# TAB 1

## Facility Location Map



TAB 2

## Facility Floor Plan

# TAB 3

## Vulnerability Assessment

# TAB 4

## Delegations of Authority

Task	Incumbent	Delegated Position	Limitations
Person in Charge	Tina Terradista, RN	Tonia Cook, RN	
Human Resources	Peggy Stout	<del>Teri Smith</del> Traci Tapps	Some records may be electronic
Logistics	Janie Willis	<del>Rocio Estrada</del> Nathan Henry	
Patient Care Supervision	<del>Brandi Gomez, FNP-</del> Diana Coleman, FNP	Joel Eidelson, MD <del>Deborah Salom,</del> DO	
Finance Reporting	Traci Tapps	Sharon Pearson	Some records may be electronic

*Emergency Operations Plan Template  
Organizational Chart  
(on next page)*

# TAB 5

Orders of succession ensure leadership is maintained throughout the agency during an event when key personnel are unavailable. Succession will follow facility policies for the key agency personnel and leadership.

Key Personnel and Orders of Succession

Essential Function	Primary	Successor 1	Successor 2	Successor 3
District Leadership/Incident Commander	Randall Smart, MD	Peggy Stout	Tina Terradista, RN	
Human Resources	Peggy Stout	Tina Terradista, RN	<del>Teri Smith</del> <u>Mary Carley</u>	
Finance Tracking and Reporting	Traci Tapps	Sharon Pearson		
Logistics (Supplies)	Janie Willis	<del>Rocio Estrada</del> <u>Nathan Henry</u>	<del>Morgan Wise</del> <u>Lakota Delgado</u>	
Communications (to media/community)	Randall Smart, MD	Peggy Stout	Lin Reed	

# TAB 6

## Receiving Facilities

Temporary Evacuation Site for Office	Back Parking Lot (end of court area)
Long Term Evacuation Site for Office	District Office
Hospitals (include contact numbers)	Mark Twain Medical Center 209-754-3521
	Adventist Health Sonora 209-536-5000
	Doctors Medical Center 209-578-1211
	Memorial Medical Center 1-800-696-1169/209-572-7144
Transfer Agreement Agencies (include contact numbers)	Mark Twain Medical Center 209-754-3521
<b>RHCs In Calaveras County</b>	
Angels Camp Medical Clinic (James Dalton Medical Offices)	590 Stanislaus Ave Angels Camp, CA 95222      209-294-1059
Family Medical Center – Arnold	2182 Highway, S4 Arnold, CA 95223      209-795-4193
Family Medical Center – Copperopolis	3505 Spangler Lane, Ste. 400 Copperopolis, CA 95228      1-855-727-0538
San Andreas Medical Clinic	702 Mountain Ranch Rd San Andreas, CA 95249      1-877-683-9454

# TAB 7

## State, County, City Governmental Contacts

Agency	Contact Name and Title	Contact E-Mail and Phone
California Department of Public Health	Sacramento, CA	916-558-1784
County Department of Public Health	Calaveras County Public Health 700 Mountain Ranch Rd. Ste C-2 San Andreas, CA 95249	209-754-6460
Calaveras County Sheriff's Office	1045 Jeff Tuttle Drive San Andreas, CA 95249	209-754-6500
Valley Springs Sheriff Sub-Station	200 Hwy 12 Valley Springs, CA 95252	209-772-1039
Calaveras County Office of Emergency Services	891 Mountain Ranch Rd San Andreas, CA 95249 Chad Cossey	209-754-2890
Valley Springs Consolidated Fire Department	Chief Dickinson	209-772-1268
CAL FIRE Valley Springs, CA		209-772-1330
California Highway Patrol	749 Mountain Ranch Rd San Andreas, CA 95249	209-754-3541
FEMA Emergency Management Agency	Oakland, CA	510-627-7100
FEMA Distribution Center	1547 Grant Line Road Tracy, CA 95304	
US Department of Homeland Security	Sacramento, CA	916-807-8012

# TAB 8

## Vendor Listing

Vendor Name	Vendor Purpose	Vendor Contact Number
AT&T	Phone/Internet Services	1-800-750-2355
Alpine Natural Gas		1-800-227-2600
Benco Dental	Dental Supplies	1-800-462-3626
Cisco Fire Maintenance	Fire Extinguisher Maintenance	Matt 209-753-8454 209-785-8454
Clark Pest Control	Pest Control	1-800-936-3339
Crawford's Lock & Key	Key/Lock Services	209-559-5625
Gasper's Electric	Electrical Services	Jerry 209-601-1171
Industrial Electrical Company	Generator Maintenance Rich Hodge Service Manager	209-527-8095 C: 209-652-8252
Henry Schein	Medical Supplies	1-800-772-4346
J.M. Heckler	Medical Equipment	1-800-523-1010
McKesson	Medical Supplies/Medications Cleaning Supplies	1-866-625-2679 Daniel 916-295-0572
MedPro	Biohazard Management	1-866-924-9339
Medi-Tek	Bio/Equipment Maintenance	1-707-746-1115
Midmark	Equipment	1-310-974-2990
Modesto Gas & Air	Oxygen, Liquid Nitrogen	209-527-0982
Shred-It	Shredding Services	209-568-7361
		1-888-728-3883
Signal Service Alarms	Alarm Services	1-800-983-5300 service
Ray Morgan	Print/Copy/Fax Maintenance & Service	1-800-990-6899
Universal Data Tech	Printing Supplies/Secured Scripts	209-536-4268
RJ Pro	IT	209-920-4077
		1-855-609-1127
Olympic Cleaning Services	Janitorial Services	Cell 1-510-563-0483
Vaccines for Children	Vaccines	1-877-243-8832
GSK	Vaccines	1-661-932-3636
Merck	Vaccines	1-877-829-6372
Sanofi Pasteur	Vaccines	1-877-829-6372

# TAB 9

## Communications Systems/Equipment

Emergency Resources (include number available)	Location
Portable radio (extra batteries)	Clinic Manager Office/Clinic Reception Area Nursing Station X2
Flashlights (extra batteries)	Clinic Reception Area
Trauma Grab Bag (1) (Bright Orange)	Nursing Station
Downtime Forms (2 Binders)	Reception Nursing Station
Code Cart (1)	X-Ray Hall
O2 Tanks (4)	Biohazard Room Crash Cart
<u>Pop up Tent (1)</u>	<u>Shed</u>
<u>Convertible Dolly (1)</u>	<u>IT Room</u>



# TAB 10

## Notification Call List

### Staff Notification

A list of telephone numbers for staff for emergency contact is located at *Clinic Reception Area and Nursing area and Managers Office in the EOP Binder and in Human Resources*

During an emergency *the* Person in Charge/designee is responsible for contacting staff to report for duty.

The alternate contact is District Office Administrative Assistant.

### Patient Notification

During an emergency Receptionist #1 is responsible for contacting patients.

The alternate contact is Receptionist #2.

### Provider Notification

During an emergency Person in Charge/Designee is responsible for contacting medical staff.

The alternate contact is Medical Director.

### Community Resources Call Protocol

During an emergency, Person in Charge is responsible for contacting resources (i.e. Red Cross, County Medical Reserve Corps, Area Agency on Aging, etc.).

# TAB 11

## After Action Review and Improvement Plan

A template for a Homeland Security Exercise and Evaluation Program (HSEEP) After Action Report/Improvement Plan is available at:

<https://emergency.cdc.gov/training/ERHMScourse/pdf/127961885-Hseep-AAR-IP-Template-2007>

**MARK TWAIN HEALTH CARE DISTRICT  
RURAL HEALTH CLINICS  
POLICY AND PROCEDURES**

POLICY: Narcotics	REVIEWED: 7/1/19; 5/04/21; <del>8/4/22; 11/07/22</del>
SECTION: Medication Management	REVISED: 5/04/21; <del>09/16/2022</del>
EFFECTIVE: <del>5/26/21; 9/28/11/30/22</del>	MEDICAL DIRECTOR: <a href="#">Dr. Randy Smart</a>

**Purpose:** Narcotic Policy

**Objective:** The Clinic is oriented to provide relief of acute medical conditions ~~and~~ acute pain as well as chronic medical conditions including cancer. In that context, it is sometimes appropriate to prescribe narcotics. We recognize that there are patients in the community who require chronic pain management and others who are drug seeking. This policy is intended to allow relief of acute and chronic pain without encouraging drug seeking patients and preventing drug diversion, within the limits of state and federal laws.

**Policy:**

It is the goal of our practice to provide effective pain relief for acute conditions, chronic conditions, and injuries.\* We will not practice opioid dependence or substance use disorder (SUD)~~chronic pain management~~, except in the context of diagnosed medical conditions. ~~Narcotics may be prescribed in limited quantities for acute conditions with a quantity of no more than 20 with NO REFILLS.~~

~~In the rare instances of chronic pain requiring narcotics, a plan of care needs to be outlined in the chart and a Pain Contract signed by the Physician and the patient~~

The following actions will be required when narcotics are prescribed:

- A CURES search will always be performed on initial narcotic prescriptions and refills.
- If the CURES search reveals concern, periodic urine drug screening will be required.
- If the CURES search reveals concern, a pain management plan will be completed by the provider and a pain contract completed between the patient and provider. Alternately a referral can be made to pain management specialists and the pain care (plan and contract) outsourced. In this situation it is expected that all narcotic prescriptions, including refills, will be provided by the pain specialist.
- Any patient on two or more narcotics will be required to have periodic urine (or saliva) drug testing, but not less than every 6 months.
- Every effort will be made to ensure that the same provider is providing the narcotic prescriptions, minimizing fragmented uncoordinated care.
- Any patient in violation of their narcotics contract will be discussed between the provider and the clinic medical director, and be considered for discharge from the clinic.
- Any patient who has a negative urine drug test, without reasonable explanation, or non-prescribed controlled substances in their urine (other than cannabis) will be discussed between the provider and the clinic medical director, and be considered for discharge from the clinic.

The ~~pain management plan, referenced above, is plan~~ should include the number of pills per month, a clear diagnosis, documentation of prior non-narcotic treatments, and regular follow-ups with the same physician on a scheduled basis.

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The following narcotics are **acceptable** to be prescribed ~~in limited quantities~~:

- Codeine
- Hydrocodone
- Ultram (Tramadol)
- Oxycodone

~~Allowed for use in management of cancer patients only:~~

- Dilaudid
- Fentanyl patches

The following narcotic medications are unacceptable at this facility:

- Methadone

- ~~Any other triplicate narcotics~~

Any exceptions to this policy need to be approved by the Medical Director and one other physician and documented in the chart.

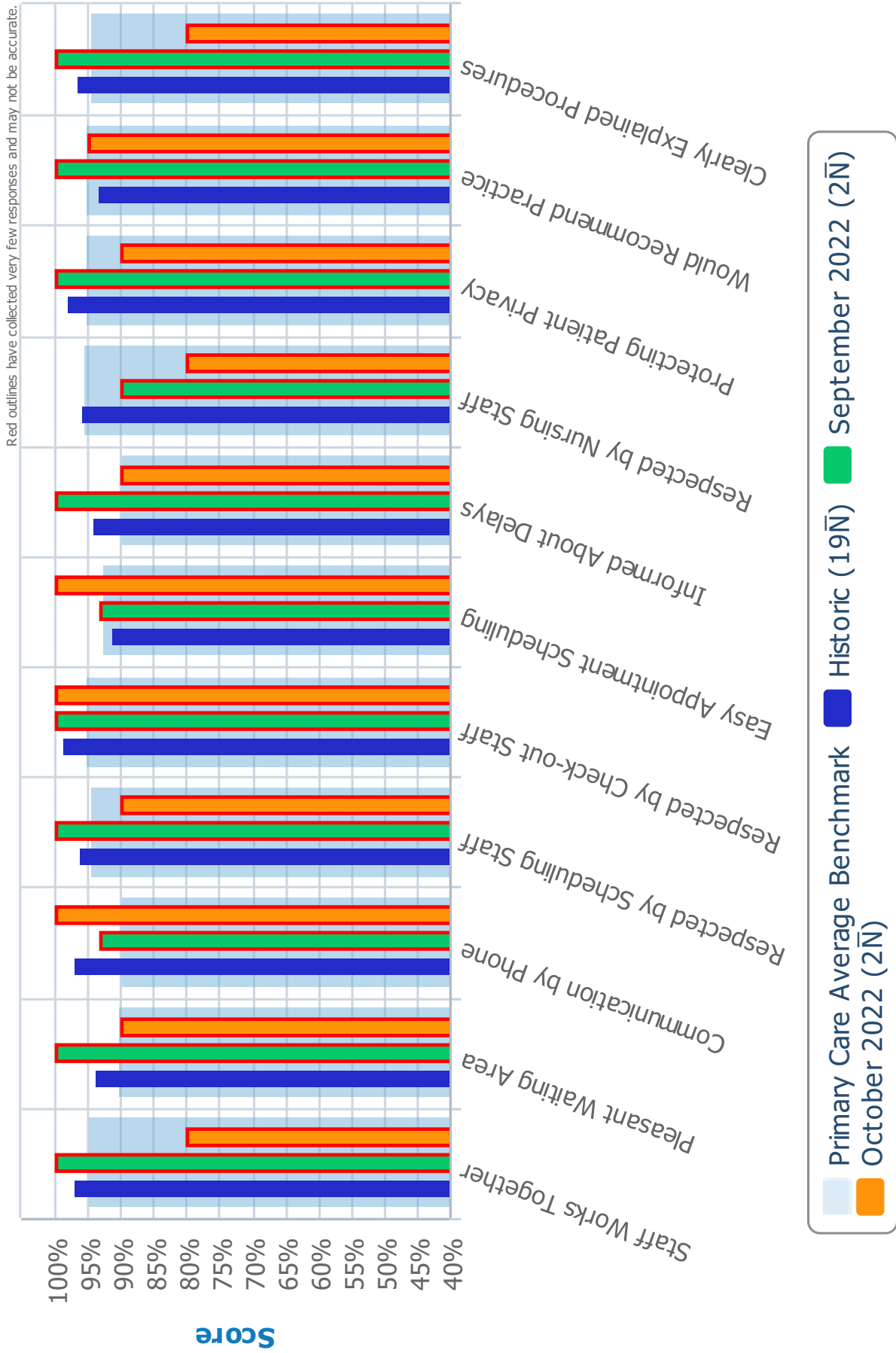
Should the patient fail to comply with their Pain Contract, the patient will be terminated from the practice.

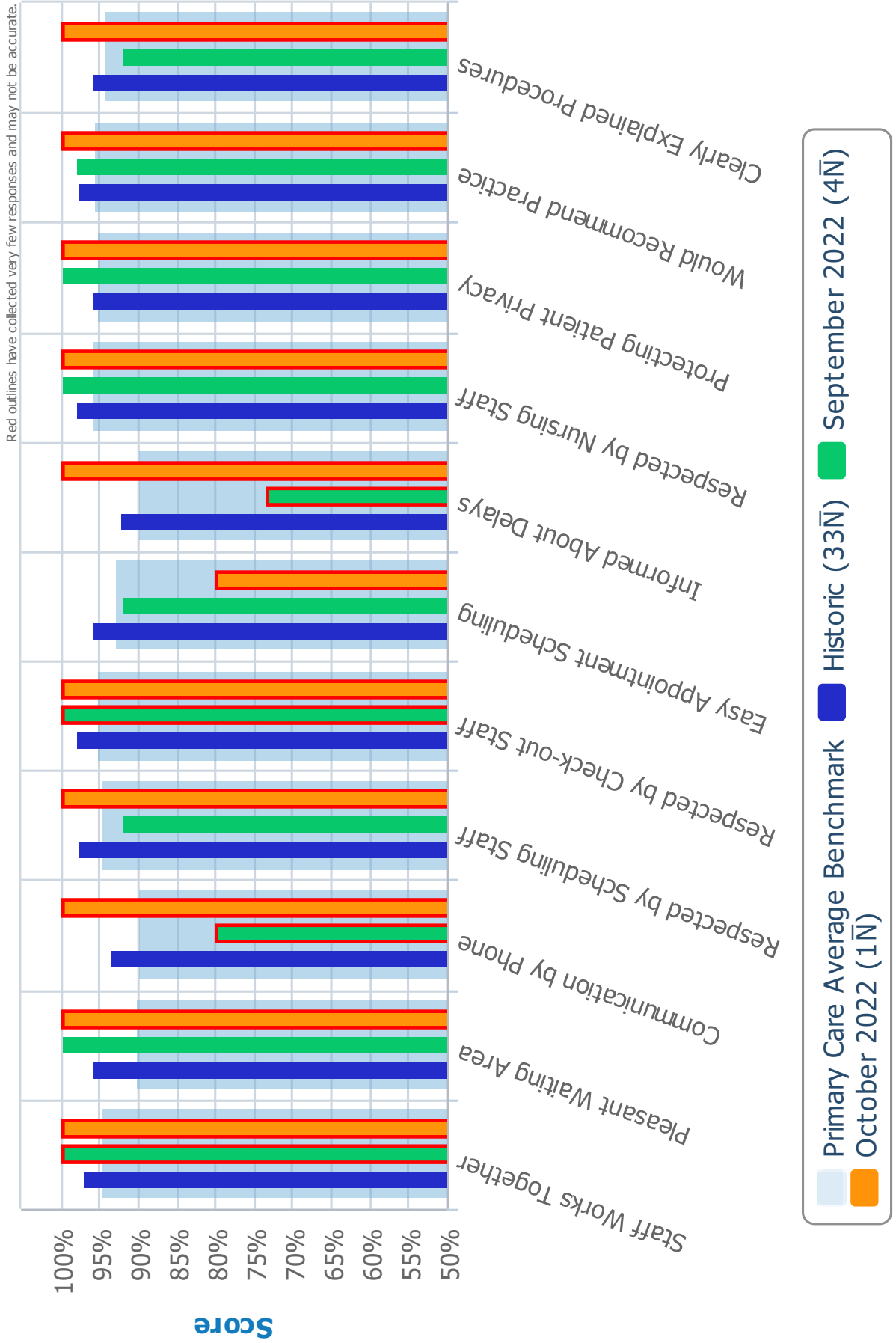
\*At this time, there are no narcotics stocked for patient use in the clinic.

Quality Metric¹	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23 Total	Census		MTD		Fiscal YTD		Historical			
													Fiscal YTD	Payor Mix	Fiscal YTD	Payor Mix	Fiscal YTD	Payor Mix	Fiscal YTD	Payor Mix	Fiscal YTD	Payor Mix
Patient Visits Total	1303	1469	1372	1218									5362	5362								
Medi-Cal	671	850	787	669									2977	2977			56%	56%				
Medicare	342	357	330	314									1343	1343			27%	25%		25%		
Cash Pay	13	12	15	14									54	54			1%	1%		1%		
Other	277	250	240	221									988	988			20%	18%		18%		
Pediatrics 0-16 yrs	119	212	190	166																		
Behavioral Health	128	185	148	149																		
Dental	122	141	128	99																		
Medical	934	931	906	804																		
Total Empanelled Patients	4621	4671	4738	4771																		
Total New Patients SEEN	67	77	77	56																	277	
Total New Pt's REGISTERED	72	92	81	66																		311
Incident Reports				2																		
Patient Satisfaction				98%																		
Peer Review/Fallouts				4																		
Wait time for appointments				2 wks																		
Patient No-shows	135	126	115	118																		
Employee Satisfaction																						

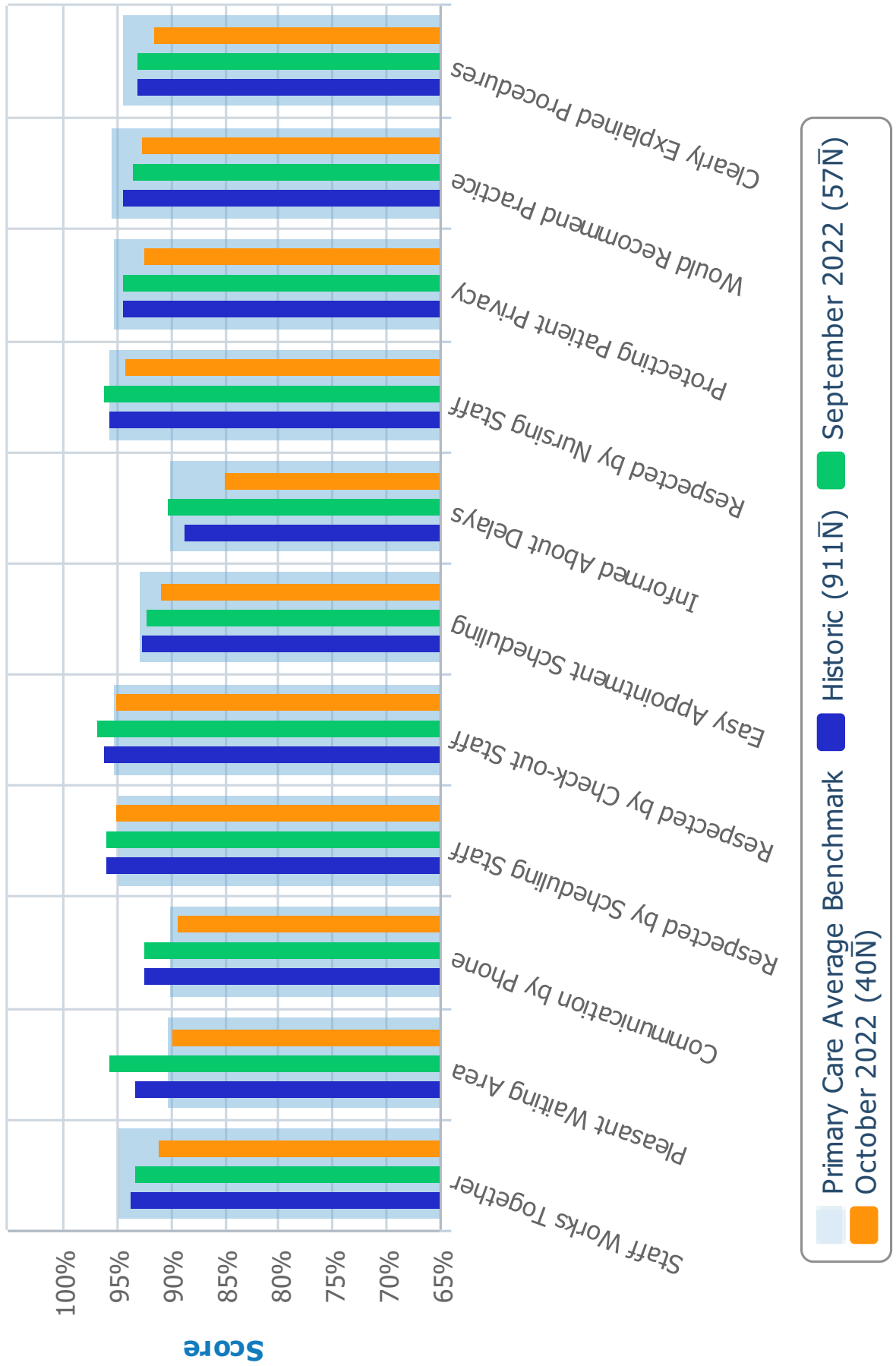
1=All Financial data in Finance Report













**MARK TWAIN  
HEALTH CARE DISTRICT**

P. O. Box 95  
San Andreas, CA 95249  
(209) 754-4468 Phone  
(209) 754-2537 Fax

**Agenda Item:** DRAFT Financial Reports (as of October, 2022)  
**Item Type:** Action  
**Submitted By:** Rick Wood, Accountant  
**Presented By:** Rick Wood, Accountant

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**BACKGROUND:**

The October, 2022 Profit & Loss statement is attached for your review and approval.

- We hear the DRAFT audit is near completion 😊
- The September 30, 2022 financial reports have been restated to include the change in the recognition of the clinic revenue. This will be a more in-depth conversation at the Board meeting.
- Our investment income is looking significantly better as the higher interest rates are impacting our interest income. This will be realized very quickly with our investment in the California CLASS program.

	09/30/22	2022 - 2023 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	1,578,665	8,589,930	5,903,144	1,336,786	0	1,350,000
Total Revenue	1,578,665	8,589,930	5,903,144	1,336,786	0	1,350,000
Expenses	(1,493,994)	(8,125,814)	(6,429,672)	(1,123,758)	(35,000)	(537,384)
Total Expenses	(1,493,994)	(8,125,814)	(6,429,672)	(1,123,758)	(35,000)	(537,384)
Surplus(Deficit)	84,671	464,116	(526,528)	213,028	(35,000)	812,616
<b>Historical Totals</b>	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						<b>DRAFT</b>
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
	(323,567)	(305,579)	(549,710)	(550,970)	(527,872)	(576,658)
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	(487,374)	(507,779)	(430,419)	(540,634)	(547,627)	(691,685)
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
	(636,595)	(667,632)	(1,258,828)	(1,236,253)	(1,068,554)	(1,298,656)
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	(115,159)	(212,780)	84,671			

Mark Twain Health Care District											
Direct Clinic Financial Projections											
		9/30/22									
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget	
4083.49	Urgent care Gross Revenues	491,929	277,812	(214,117)	56.47%	1,475,786	897,998	(577,788)	60.85%	5,903,144	
4083.60	Contractual Adjustments	(127,615)	(260,758)	(133,143)	204.33%	(382,845)	(42,390)	340,455	11.07%	(1,531,379)	
	Net Patient revenue	364,314	17,054	(347,260)	4.68%	1,092,941	855,608	(237,333)	78.28%	4,371,765	
						0					
4083.90	Flu shot, Lab income, physicals					0				0	
4083.91	Medical Records copy fees					0				0	
9108.00	Other - Plan Incentives & COVID Relief		-			0	180			0	
			0			0	180			0	
	<b>Total Other Revenue</b>	<b>364,314</b>	<b>17,054</b>	<b>(347,260)</b>	<b>4.68%</b>	<b>1,092,941</b>	<b>855,788</b>	<b>(237,153)</b>	<b>78.30%</b>	<b>4,371,765</b>	
7083.09	Other salaries and wages	(129,397)	(112,764)	16,634	87.15%	(388,192)	(318,583)	69,610	82.07%	(1,552,769)	
7083.10	Payroll taxes	(9,931)	(7,766)	2,166	78.19%	(29,794)	(23,316)	6,478	78.26%	(119,175)	
7083.12	Vacation, Holiday and Sick Leave	(7,764)	0	7,764	0.00%	(23,292)	0	23,292	0.00%	(93,166)	
7083.13	Group Health & Welfare Insurance	(13,993)	(19,147)	(5,154)	136.83%	(41,980)	(48,720)	(6,740)	116.05%	(167,920)	
7083.14	Group Life Insurance					0	0				
7083.15	Pension and Retirement	(5,176)	0	5,176	0.00%	(15,528)	0	15,528	0.00%	(62,111)	
7083.16	Workers Compensation insurance	(1,294)	0	1,294	0.00%	(3,882)	0	3,882	0.00%	(15,528)	
7083.18	Other payroll related benefits					0	0				
	Total taxes and benefits	(38,158)	(26,913)	11,246	70.53%	(114,475)	(72,036)	42,439	62.93%	(457,900)	
	<b>Labor related costs</b>	<b>(167,556)</b>	<b>(139,676)</b>	<b>27,879</b>	<b>83.36%</b>	<b>(502,667)</b>	<b>(390,618)</b>	<b>112,049</b>	<b>77.71%</b>	<b>(2,010,669)</b>	
7083.05	Marketing	(333)	(1,348)	(1,014)	404.25%	0	(3,159)	(3,159)		(4,000)	
7083.20.01	Medical - Physicians	(87,680)	(39,299)	48,380	44.82%	(263,039)	(110,246)	152,793	41.91%	(1,052,155)	
7083.20.02	Dental - Providers		(7,288)			0	(22,688)				
7083.22	Consulting and Management fees	(1,742)	(1,032)	710	59.24%	(5,225)	(2,183)	3,042	41.79%	(20,900)	
7083.23	Legal - Clinic	(833)	0	833	0.00%	0	(193)	(193)		(10,000)	
7083.25	Registry Nursing personnel										
7083.26	Other contracted services	(15,000)	(30,651)	(15,651)	204.34%	(45,000)	(76,642)	(31,642)	170.31%	(180,000)	
7083.29	Other Professional fees	(1,417)	0	1,417	0.00%	(4,250)	(6,250)	(2,000)	147.06%	(17,000)	
7083.36	Oxygen and Other Medical Gases	(58)	(131)	(72)	223.73%	(175)	(131)	44	74.58%	(700)	
7083.38	Pharmaceuticals	(292)		292	0.00%	(875)	0	875	0.00%	(3,500)	
7083.41.01	Other Medical Care Materials and Supplies	(39,917)	(15,264)	24,653	38.24%	(119,750)	(40,623)	79,127	33.92%	(479,000)	
7083.41.02	Dental Care Materials and Supplies - Clinic		(1,831)	(1,831)		0	(9,535)	(9,535)			
7083.41.03	Behavior Health Materials		(607)	(607)		0	(1,541)	(1,541)			
7083.44	Linens										
7083.48	Instruments and Minor Medical Equipment	(1,754)		1,754	0.00%	(5,263)	0	5,263	0.00%	(21,050)	
7083.74	Depreciation - Equipment	(11,446)	0	11,446	0.00%	(34,337)	0	34,337	0.00%	(137,349)	
7083.45	Cleaning supplies	(17)		17	0.00%	(50)	0	50	0.00%	(200)	
7083.62	Repairs and Maintenance Grounds	(417)	0	417	0.00%	(1,250)	0	1,250	0.00%	(5,000)	
7083.72	Depreciation - Bldgs & Improvements	(28,807)	(63,379)	(34,572)	220.01%	(86,422)	(190,137)	(103,715)	220.01%	(345,687)	
7083.80	Utilities - Electrical, Gas, Water, other	(6,667)	(8,258)	(1,592)	123.88%	(20,000)	(22,390)	(2,390)	111.95%	(80,000)	
8870.00	Interest on Debt Service	(22,958)	0	22,958	0.00%	(68,874)	0	68,874	0.00%	(275,495)	
7083.43	Food	(108)	(282)	(173)	259.86%	(325)	(409)	(84)	125.85%	(1,300)	
7083.46	Office and Administrative supplies	(3,438)	(1,676)	1,762	48.75%	(10,313)	(3,242)	7,070	31.44%	(41,250)	
7083.69	Other purchased services	(2,437)	(845)	1,592	34.68%	(7,312)	(2,373)	4,939	32.45%	(29,246)	
7083.81	Insurance - Malpractice	(3,167)	0	3,167	0.00%	(9,500)	0	9,500	0.00%	(38,000)	
7083.82	Other Insurance - Clinic	(2,644)	(5,806)	(3,162)	219.60%	(7,932)	(32,280)	(24,348)	406.96%	(31,728)	
7083.83	Licenses & Taxes	(442)	0	442	0.00%	(1,325)	0	1,325	0.00%	(5,300)	
7083.85	Telephone and Communications	(2,333)	(2,231)	102	95.63%	(7,000)	(6,668)	332	95.25%	(28,000)	
7083.86	Dues, Subscriptions & Fees	(167)	(1,278)	(1,111)	766.63%	(500)	(6,275)	(5,775)	1254.94%	(2,000)	
7083.87	Outside Training	(783)	(1,050)	(266)	134.00%	(2,350)	(2,550)	(200)	108.50%	(9,400)	
7083.88	Travel costs	(501)	(845)	(344)	168.64%	(1,503)	(3,021)	(1,519)	201.07%	(6,010)	
7083.89	Recruiting	(4,583)	(2,458)	2,125	53.64%	(13,750)	(2,670)	11,080	19.42%	(55,000)	
8895.00	RoboDoc	(1,030)	0	1,030	0.00%	(3,089)	0	3,089	0.00%	(12,354)	
	Non labor expenses	(240,969)	(185,558)	55,411	77.01%	(719,406)	(545,203)	174,203	75.79%	(2,891,624)	
	Total Expenses	(408,524)	(325,234)	(83,290)	79.61%	(1,222,073)	(935,822)	286,252	76.58%	(4,902,293)	
	<b>Net Expenses over Revenues</b>	<b>(44,211)</b>	<b>(308,181)</b>	<b>(430,550)</b>	<b>697.07%</b>	<b>(129,132)</b>	<b>(80,033)</b>	<b>49,099</b>	<b>61.98%</b>	<b>(530,528)</b>	

Mark Twain Health Care District										
Rental Financial Projections		Rental								
		9/30/22								
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
9260.01	Rent Hospital Asset amortized	89,870	90,010	140	100.16%	269,610	270,148	538	100.20%	1078438
<b>Rent Revenues</b>		89,870	90,010	140	100.16%	269,610	270,148	538	100.20%	1,078,438
9520.62	Repairs and Maintenance Grounds		0			0	0			
9520.80	Utilities - Electrical, Gas, Water, other	(63,333)	(90,535)	(27,201)	142.95%	(190,000)	(273,671)	(83,671)	144.04%	(760,000)
9520.85	Telephone & Communications	(3,750)	(1,345)	2,405	35.87%	(11,250)	(3,571)	7,679	31.74%	(45,000)
9520.72	Depreciation	(8,777)	(8,917)	(140)	101.60%	(26,331)	(26,869)	(538)	102.04%	(105,322)
9520.82	Insurance									
Total Costs		(75,860)	(100,797)	(24,936)	132.87%	(227,581)	(304,111)	(76,530)	133.63%	(910,322)
<b>Net</b>		14,010	(10,787)	(24,796)	-76.99%	42,029	(33,963)	(75,992)	-80.81%	168,116
9260.02	MOB Rents Revenue	18,905	17,973	(932)	95.07%	56,715	53,918	(2,796)	95.07%	226,859
9521.75	MOB rent expenses	(21,336)	(20,814)	523	97.55%	(64,009)	(62,509)	1,500	97.66%	(256,036)
<b>Net</b>		(2,431)	(2,841)	(409)	116.84%	(7,294)	(8,591)	(1,296)	117.77%	(29,177)
9260.03	Child Advocacy Rent revenue	770	773	2	100.31%	2,310	2,318	7	100.31%	9,241
9522.75	Child Advocacy Expenses	(200)	0	200	0.00%	(600)	0	600	0.00%	(2,400)
<b>Net</b>		570	773	202	135.51%	1,710	2,318	607	135.51%	6,841
9260.04	Sunrise Pharmacy Revenue	1,854	1,836	(18)	99.03%	0	5,508	5,508	0.00%	22,248
7084.41	Sunrise Pharmacy Expenses	(200)	0	200	0.00%	(600)	0	0	0.00%	(2,400)
Total Revenues		111,399	110,591	(808)	99.27%	328,635	331,891	3,257	100.99%	1,336,786
Total Expenses		(97,597)	(121,610)	(24,014)	124.61%	(292,790)	(366,620)	(73,830)	125.22%	(1,171,158)
<b>Summary Net</b>		13,802	(11,019)	(24,821)	-79.84%	35,845	(34,728)	(70,573)	-96.88%	165,628

Mark Twain Health Care District										
Projects, Grants and Support										
		9/30/2022								
			2019/2020	2020/2021	2021/2022	2022/2023	Month to-Date	Actual	Actual	Actual
			Actual	Actual	Budget	Budget	Budget	Month	Y-T-D	vs Budget
	Project grants and support			(20,325)	(667,000)	(85,000)	(21,250)	(1,078)	(2,611)	3.07%
8890.00	Community Grants			(3,754)		(50,000)				
8890.00	Friends of the Calaveras County Fair									
8890.00	Foundation		(465,163)		(628,000)					
8890.00	Veterans Support			0	0		0		0	
8890.00	Mens Health			0	0		0		0	
8890.00	Steps to Kick Cancer - October			0	0		0		0	
8890.00	Ken McInturf Laptops			(2,571)						
8890.00	Doris Barger Golf			0	0		0			
8890.00	Stay Vertical			(14,000)	(14,000)	(35,000)	(8,750)	(1,078)	(2,611)	7.46%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals									
8890.00	High school ROP (CTE) program				(25,000)					
	<b>Project grants and support</b>		<b>(465,163)</b>	<b>(20,325)</b>	<b>(667,000)</b>	<b>(85,000)</b>	<b>(8,750)</b>	<b>(1,078)</b>	<b>(2,611)</b>	<b>3.07%</b>

Mark Twain Health Care District										
General Administration Financial Projections										
9/30/22										
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
9060.00	Income, Gains and losses from investments	8,333	16,737	8,404	200.84%	25,000	43,932	18,932	175.73%	100,000
9160.00	Property Tax Revenues	104,167	104,167	0	100.00%	312,500	312,500	0	100.00%	1,250,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		0			0	0			
5801.00	Rebates, Sponsorships, Refunds on Expenses		0			0	0			
5990.00	Other Miscellaneous Income		0			0	0			
9205.03	Miscellaneous Income (1% Minority Interest)		21,771			0	(7,837)			
	<b>Summary Revenues</b>	112,500	142,675	30,175	126.82%	337,500	348,595	11,095	103.29%	1,350,000
8610.09	Other salaries and wages	(21,644)	(18,498)	3,146	85.46%	(64,933)	(47,665)	17,268	73.41%	(259,732)
8610.10	Payroll taxes	(1,661)	(868)	793	52.27%	(4,984)	(2,115)	2,868	42.45%	(19,934)
8610.12	Vacation, Holiday and Sick Leave	(1,299)	0	1,299	0.00%	(3,896)	0	3,896	0.00%	(15,584)
8610.13	Group Health & Welfare Insurance	(1,009)	0	1,009	0.00%	(3,027)	0	3,027	0.00%	(12,107)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(866)	0	866	0.00%	(2,597)	(194)	2,403	7.46%	(10,389)
8610.16	Workers Compensation insurance	(216)	0	216	0.00%	(649)	0	649	0.00%	(2,597)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(5,051)	(868)	4,183	17.19%	(15,153)	(2,309)	12,844	15.24%	(60,611)
	<b>Labor Costs</b>	(26,695)	(19,366)	7,329	72.55%	(80,086)	(49,974)	30,111	62.40%	(320,343)
8610.22	Consulting and Management Fees	(4,167)	(258)	3,909	6.19%	(12,500)	(546)	11,954	4.37%	(50,000)
8610.23	Legal	(417)	0	417	0.00%	(1,250)	0	1,250	0.00%	(5,000)
8610.24	Accounting /Audit Fees	(3,333)	(3,090)	243	92.70%	(10,000)	(9,366)	634	93.66%	(40,000)
8610.05	Marketing	(667)	(16,843)	(16,176)	2526.39%	(2,000)	(18,864)	(16,864)	943.21%	(8,000)
8610.43	Food	(167)	0	167	0.00%	(500)	0	500	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(833)	(55)	779	6.55%	(2,500)	(1,440)	1,060	57.61%	(10,000)
8610.62	Repairs and Maintenance Grounds	(417)	0	417	0.00%	(1,250)	0	1,250	0.00%	(5,000)
8610.69	Other- IT Services	(833)	(1,282)	(448)	153.80%	(2,500)	(2,912)	(412)	116.47%	(10,000)
8610.74	Depreciation - Equipment	(1,003)	0	1,003	0.00%	(3,010)	0	3,010	0.00%	(12,041)
8610.75	Rental/lease equipment					0	0			
8610.80	Utilities		0			0	0			
8610.82	Insurance	(5,000)	0	5,000	0.00%	(15,000)	(38,928)	(23,928)	259.52%	(60,000)
8610.83	Licenses and Taxes		0			0	0			
8610.85	Telephone and communications		0			0	0			
8610.86	Dues, Subscriptions & Fees	(667)	(25)	642	3.74%	(2,000)	(14,336)	(12,336)	716.79%	(8,000)
8610.87	Outside Trainings	(417)	(5,046)	(4,629)	1210.96%	(1,250)	(8,170)	(6,920)	653.62%	(5,000)
8610.88	Travel		0			0	0			
8610.89	Recruiting		0	0		0	(615)	(615)		
8610.90	Other Direct Expenses	(833)	(500)	333	60.00%	(2,500)	(1,400)	1,100	56.00%	(10,000)
8610.95	Other Misc. Expenses	-	0			0	0			
	Non-Labor costs	(18,753)	(27,097)	(8,344)	144.49%	(56,260)	(96,577)	(40,316)	171.66%	(225,041)
	<b>Total Costs</b>	(45,449)	(46,464)	(1,015)	102.23%	(136,346)	(146,551)	(10,205)	107.48%	(545,384)
	<b>Net</b>	67,051	96,211	29,160	143.49%	201,154	202,044	890	100.44%	804,616

**Investment & Reserves Report  
30-Sep-22**

Annual

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>6/30/2022 Balance</b>	<b>2022/2023 Allocated</b>	<b>2022/2023 Interest</b>	<b>9/30/2022 Balance</b>	<b>Funding Goal</b>
Valley Springs HWC - Operational Reserve Fund	2,200,000	889,813	0	3,417	893,230	
Capital Improvement Fund	12,000,000	2,436,516	0	9,358	2,445,874	
Technology Reserve Fund	1,000,000	1,003,323	0	3,853	1,007,176	
Lease & Contract Reserve Fund	2,400,000	2,407,976	0	9,839	2,417,815	
Loan Reserve Fund	2,000,000	2,006,647	0	8,199	2,014,846	
<b>Reserves &amp; Contingencies</b>	<b>19,600,000</b>	<b>8,744,275</b>	<b>0</b>	<b>34,666</b>	<b>8,778,941</b>	<b>0</b>

<b>Reserves</b>	<b>2022-2023</b>	
	<b>9/30/2022</b>	<b>Interest Earned</b>
Valley Springs HWC - Operational Reserve Fund	893,230	3,417
Capital Improvement Fund	2,445,874	9,358
Technology Reserve Fund	1,007,176	3,853
Lease & Contract Reserve Fund	2,417,815	9,839
Loan Reserve Fund	2,014,846	8,199
<b>Total Reserve Funds</b>	<b>8,778,941</b>	<b>34,666</b>

<b>Five Star</b>		
General Operating Fund	216,471	130
Money Market Account	442,833	1,707
Valley Springs - Checking	129,238	30
Valley Springs - Payroll	52,870	21
<b>Total Five Star</b>	<b>841,412</b>	<b>1,887</b>

<b>Umpqua Bank</b>		
Checking	99,113	0
Money Market Account	6,445	0.16
Investments	0	
<b>Total Savings &amp; CD's</b>	<b>105,558</b>	<b>0.16</b>

<b>Bank of Stockton</b>	<b>79,272</b>	<b>10</b>
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<b>Total in interest earning accounts</b>	<b>9,805,183</b>	<b>36,564</b>
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<b>Beta Dividends 1 &amp; 2</b>		<b>3,138</b>
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<b>One Time Pay</b>		
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<b>Anthem Rebate</b>		<b>4,230</b>
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<b>Total Without Unrealized Loss</b>		<b>43,932</b>
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Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CalTRUST investment pool, all of which meet those standards; the individual investment transactions of the CalTRUST Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.



**Mark Twain Health Care District**  
**Balance Sheet**  
As of September 30, 2022

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1001.10 Umpqua Bank - Checking	99,113
1001.20 Umpqua Bank - Money Market	6,445
1001.30 Bank of Stockton	79,272
1001.40 Five Star Bank - MTHCD Checking	115,300
1001.50 Five Star Bank - Money Market	442,833
1001.60 Five Star Bank - VSHWC Checking	129,238
1001.65 Five Star Bank - VSHWC Payroll	52,770
1001.90 US Bank - VSHWC	342,864
1820 VSHWC - Petty Cash	400
<b>Total Bank Accounts</b>	<b>1,268,236</b>
<b>Accounts Receivable</b>	
1200 Accounts Receivable	21,096
<b>Total Accounts Receivable</b>	<b>21,096</b>
<b>Other Current Assets</b>	
1003.30 CalTRUST	4,346,280
1004.10 CLASS	4,432,661
115.05 Due from Calaveras County	1,250,000
1202.00 Prior Year Grant Revenue	6,211
1205.50 Allowance for Uncollectable Clinic Receivables	-142,192
130.30 Prepaid VSHWC	415
<b>Total Other Current Assets</b>	<b>9,893,375</b>
<b>Total Current Assets</b>	<b>11,182,706</b>
<b>Fixed Assets</b>	
1200.00 District Owned Land	286,144
1200.10 District Land Improvements	150,308
1200.20 District - Building	2,123,678
1200.30 District - Building Improvements	2,276,956
1200.40 District - Equipment	715,764
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,691,262
1220.10 VSHWC - Buildngs	5,875,622
1220.20 VSHWC - Equipment	941,377
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-7,619,068
<b>Total Fixed Assets</b>	<b>7,561,786</b>
<b>Other Assets</b>	
1710.10 Minority Interest in MTMC - NEW	382,120

180.60 Capitalized Lease Negotiations	318,831
180.65 Capitalized Costs Amortization	13,905
<b>Total Intangible Assets</b>	<b>332,737</b>
2219 Capital Lease	6,050,348
<b>Total Other Assets</b>	<b>6,765,205</b>
<b>TOTAL ASSETS</b>	<b>25,509,697</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	171,351
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>171,351</b>
2001 Other Accounts Payable (CC)	-3,478
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>-3,478</b>
2010.00 USDA Loan Accrued Interest Payable	91,034
2021 Accrued Payroll - Clinic	47,981
2022.00 Accrued Leave Liability	27,902
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	67,349
227 Deferred Revenue	122,371
<b>Total Other Current Liabilities</b>	<b>359,913</b>
<b>Total Current Liabilities</b>	<b>527,786</b>
Long-Term Liabilities	
2128.01 Deferred Capital Lease	708,642
2128.02 Deferred Utilities Reimbursement	1,289,878
2129 Other Third Party Reimbursement - Calaveras County	937,500
2210 USDA Loan - VS Clinic	6,418,021
<b>Total Long-Term Liabilities</b>	<b>9,354,041</b>
<b>Total Liabilities</b>	<b>9,881,828</b>
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3900 Retained Earnings	-4,825,589
Net Income	84,671
<b>Total Equity</b>	<b>15,627,869</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>25,509,697</b>

Wednesday, May 13, 2020 05:33:00 PM GMT-7 - Accrual Basis

	10/31/22	2022 - 2023 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	2,117,902	8,589,930	5,903,144	1,336,786	0	1,350,000
Total Revenue	2,117,902	8,589,930	5,903,144	1,336,786	0	1,350,000
Expenses	(2,140,291)	(8,125,814)	(6,429,672)	(1,123,758)	(35,000)	(537,384)
Total Expenses	(2,140,291)	(8,125,814)	(6,429,672)	(1,123,758)	(35,000)	(537,384)
Surplus(Deficit)	(22,389)	464,116	(526,528)	213,028	(35,000)	812,616
<b>Historical Totals</b>	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						<b>DRAFT</b>
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
	(323,567)	(305,579)	(549,710)	(550,970)	(527,872)	(576,658)
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	(487,374)	(507,779)	(430,419)	(540,634)	(547,627)	(691,685)
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
	(636,595)	(667,632)	(1,258,828)	(1,236,253)	(1,068,554)	(1,298,656)
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	(115,159)	(212,780)	84,671	(22,389)		

Mark Twain Health Care District										
Direct Clinic Financial Projections										
										10/31/22
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
4083.49	Urgent care Gross Revenues	491,929	319,650	(172,278)	64.98%	1,967,715	1,217,649	(750,066)	61.88%	5,903,144
4083.60	Contractual Adjustments	(127,615)	(134,405)	(6,790)	105.32%	(510,460)	(176,795)	333,665	34.63%	(1,531,379)
	Net Patient revenue	364,314	185,245	(179,068)	50.85%	1,457,255	1,040,854	(416,401)	71.43%	4,371,765
						0				
4083.90	Flu shot, Lab income, physicals					0				0
4083.91	Medical Records copy fees					0				0
9108.00	Other - Plan Incentives & COVID Relief		-			0	180			0
			0			0	180			0
	<b>Total Other Revenue</b>	<b>364,314</b>	<b>185,245</b>	<b>(179,068)</b>	<b>50.85%</b>	<b>1,457,255</b>	<b>1,041,034</b>	<b>(416,221)</b>	<b>71.44%</b>	<b>4,371,765</b>
7083.09	Other salaries and wages	(129,397)	(110,278)	19,119	85.22%	(517,590)	(428,861)	88,729	82.86%	(1,552,769)
7083.10	Payroll taxes	(9,931)	(7,572)	2,360	76.24%	(39,725)	(30,888)	8,837	77.75%	(119,175)
7083.12	Vacation, Holiday and Sick Leave	(7,764)	0	7,764	0.00%	(31,055)	0	31,055	0.00%	(93,166)
7083.13	Group Health & Welfare Insurance	(13,993)	(17,317)	(3,324)	123.75%	(55,973)	(66,037)	(10,064)	117.98%	(167,920)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(5,176)	0	5,176	0.00%	(20,704)	0	20,704	0.00%	(62,111)
7083.16	Workers Compensation insurance	(1,294)	0	1,294	0.00%	(5,176)	0	5,176	0.00%	(15,528)
7083.18	Other payroll related benefits					0	0			
	Total taxes and benefits	(38,158)	(24,889)	13,270	65.22%	(152,633)	(96,924)	55,709	63.50%	(457,900)
	<b>Labor related costs</b>	<b>(167,556)</b>	<b>(135,167)</b>	<b>32,389</b>	<b>80.67%</b>	<b>(670,223)</b>	<b>(525,785)</b>	<b>144,438</b>	<b>78.45%</b>	<b>(2,010,669)</b>
7083.05	Marketing	(333)	(494)	(161)	148.29%	0	(3,653)	(3,653)		(4,000)
7083.20.01	Medical - Physicians	(87,680)	(49,889)	37,790	56.90%	(350,718)	(160,135)	190,583	45.66%	(1,052,155)
7083.20.02	Dental - Providers		(6,600)			0	(29,288)			
7083.22	Consulting and Management fees	(1,742)	(3,624)	(1,883)	208.09%	(6,967)	(5,808)	1,159	83.36%	(20,900)
7083.23	Legal - Clinic	(833)	0	833	0.00%	0	(193)	(193)		(10,000)
7083.25	Registry Nursing personnel									
7083.26	Other contracted services	(15,000)	(34,910)	(19,910)	232.74%	(60,000)	(111,552)	(51,552)	185.92%	(180,000)
7083.29	Other Professional fees	(1,417)	(4,025)	(2,608)	284.12%	(5,667)	(10,275)	(4,608)	181.32%	(17,000)
7083.36	Oxygen and Other Medical Gases	(58)	0	58	0.00%	(233)	(131)	103	55.93%	(700)
7083.38	Pharmaceuticals	(292)		292	0.00%	(1,167)	0	1,167	0.00%	(3,500)
7083.41.01	Other Medical Care Materials and Supplies	(39,917)	(17,590)	22,327	44.07%	(159,667)	(58,213)	101,454	36.46%	(479,000)
7083.41.02	Dental Care Materials and Supplies - Clinic		(15,201)	(15,201)		0	(24,736)	(24,736)		
7083.41.03	Behavior Health Materials		(228)	(228)		0	(1,769)	(1,769)		
7083.44	Linens									
7083.48	Instruments and Minor Medical Equipment	(1,754)		1,754	0.00%	(7,017)	0	7,017	0.00%	(21,050)
7083.74	Depreciation - Equipment	(11,446)	0	11,446	0.00%	(45,783)	0	45,783	0.00%	(137,349)
7083.45	Cleaning supplies	(17)		17	0.00%	(67)	0	67	0.00%	(200)
7083.62	Repairs and Maintenance Grounds	(417)	(9)	408	2.08%	(1,667)	(9)	1,658	0.52%	(5,000)
7083.72	Depreciation - Bldgs & Improvements	(28,807)	(63,379)	(34,572)	220.01%	(115,229)	(253,516)	(138,287)	220.01%	(345,687)
7083.80	Utilities - Electrical, Gas, Water, other	(6,667)	(3,495)	3,172	52.42%	(26,667)	(25,885)	782	97.07%	(80,000)
8870.00	Interest on Debt Service	(22,958)	0	22,958	0.00%	(91,832)	0	91,832	0.00%	(275,495)
7083.43	Food	(108)	(2,091)	(1,983)	1930.05%	(433)	(2,500)	(2,067)	576.90%	(1,300)
7083.46	Office and Administrative supplies	(3,438)	(1,224)	2,214	35.60%	(13,750)	(4,466)	9,284	32.48%	(41,250)
7083.69	Other purchased services	(2,437)	(702)	1,735	28.80%	(9,749)	(3,075)	6,674	31.54%	(29,246)
7083.81	Insurance - Malpractice	(3,167)	0	3,167	0.00%	(12,667)	0	12,667	0.00%	(38,000)
7083.82	Other Insurance - Clinic	(2,644)	(3,757)	(1,113)	142.10%	(10,576)	(36,038)	(25,462)	340.75%	(31,728)
7083.83	Licenses & Taxes	(442)	0	442	0.00%	(1,767)	0	1,767	0.00%	(5,300)
7083.85	Telephone and Communications	(2,333)	(2,529)	(196)	108.39%	(9,333)	(9,197)	137	98.54%	(28,000)
7083.86	Dues, Subscriptions & Fees	(167)	(6,355)	(6,188)	3812.96%	(667)	(12,630)	(11,963)	1894.45%	(2,000)
7083.87	Outside Training	(783)	(250)	533	31.91%	(3,133)	(2,800)	334	89.35%	(9,400)
7083.88	Travel costs	(501)	(500)	1	99.83%	(2,003)	(3,521)	(1,518)	175.76%	(6,010)
7083.89	Recruiting	(4,583)	(13,264)	(8,680)	289.39%	(18,333)	(15,934)	2,400	86.91%	(55,000)
8895.00	RoboDoc	(1,030)	0	1,030	0.00%	(4,118)	0	4,118	0.00%	(12,354)
	Non labor expenses	(240,969)	(230,116)	10,853	95.50%	(959,208)	(775,319)	183,889	80.83%	(2,891,624)
	Total Expenses	(408,524)	(365,283)	(43,241)	89.42%	(1,629,431)	(1,301,105)	328,326	79.85%	(4,902,293)
	<b>Net Expenses over Revenues</b>	<b>(44,211)</b>	<b>(180,037)</b>	<b>(222,310)</b>	<b>407.23%</b>	<b>(172,176)</b>	<b>(260,071)</b>	<b>(87,895)</b>	<b>151.05%</b>	<b>(530,528)</b>

Mark Twain Health Care District										
Rental Financial Projections		Rental								
		10/31/22								
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
9260.01	Rent Hospital Asset amortized	89,870	89,970	100	100.11%	359,479	360,118	638	100.18%	1078438
	<b>Rent Revenues</b>	89,870	89,970	100	100.11%	359,479	360,118	638	100.18%	1,078,438
9520.62	Repairs and Maintenance Grounds		0			0	0			
9520.80	Utilities - Electrical, Gas, Water, other	(63,333)	(81,246)	(17,912)	128.28%	(253,333)	(354,917)	(101,583)	140.10%	(760,000)
9520.85	Telephone & Communications	(3,750)	(345)	3,405	9.20%	(15,000)	(3,916)	11,084	26.11%	(45,000)
9520.72	Depreciation	(8,777)	(8,877)	(100)	101.14%	(35,107)	(35,746)	(638)	101.82%	(105,322)
9520.82	Insurance									
	Total Costs	(75,860)	(90,468)	(14,608)	119.26%	(303,441)	(394,579)	(91,138)	130.03%	(910,322)
	<b>Net</b>	14,010	(497)	(14,507)	-3.55%	56,039	(34,461)	(90,499)	-61.49%	168,116
9260.02	MOB Rents Revenue	18,905	17,973	(932)	95.07%	75,620	71,891	(3,728)	95.07%	226,859
9521.75	MOB rent expenses	(21,336)	(20,814)	523	97.55%	(85,345)	(83,323)	2,023	97.63%	(256,036)
	<b>Net</b>	(2,431)	(2,841)	(409)	116.84%	(9,726)	(11,431)	(1,706)	117.54%	(29,177)
9260.03	Child Advocacy Rent revenue	770	773	2	100.31%	3,080	3,090	10	100.31%	9,241
9522.75	Child Advocacy Expenses	(200)	0	200	0.00%	(800)	0	800	0.00%	(2,400)
	<b>Net</b>	570	773	202	135.51%	2,280	3,090	810	135.51%	6,841
9260.04	Sunrise Pharmacy Revenue	1,854	1,836	(18)	99.03%	0	7,344	7,344	0.00%	22,248
7084.41	Sunrise Pharmacy Expenses	(200)	0	200	0.00%	(800)	0	0	0.00%	(2,400)
	Total Revenues	111,399	110,552	(847)	99.24%	438,179	442,443	4,264	100.97%	1,336,786
	Total Expenses	(97,597)	(111,281)	(13,685)	114.02%	(390,386)	(477,901)	(87,515)	122.42%	(1,171,158)
	<b>Summary Net</b>	13,802	(730)	(14,532)	-5.29%	47,793	(35,458)	(83,252)	-74.19%	165,628

Mark Twain Health Care District										
Projects, Grants and Support										
		10/31/2022								
			2019/2020	2020/2021	2021/2022	2022/2023	Month to-Date	Actual	Actual	Actual
			Actual	Actual	Budget	Budget	Budget	Month	Y-T-D	vs Budget
	Project grants and support			(20,325)	(667,000)	(85,000)	(28,333)	(1,748)	(4,359)	5.13%
8890.00	Community Grants			(3,754)		(50,000)				
8890.00	Friends of the Calaveras County Fair									
8890.00	Foundation		(465,163)		(628,000)					
8890.00	Veterans Support			0	0		0		0	
8890.00	Mens Health			0	0		0		0	
8890.00	Steps to Kick Cancer - October			0	0		0		0	
8890.00	Ken McInturf Laptops			(2,571)						
8890.00	Doris Barger Golf			0	0		0			
8890.00	Stay Vertical			(14,000)	(14,000)	(35,000)	(11,667)	(1,748)	(4,359)	12.46%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals									
8890.00	High school ROP (CTE) program				(25,000)					
	<b>Project grants and support</b>		<b>(465,163)</b>	<b>(20,325)</b>	<b>(667,000)</b>	<b>(85,000)</b>	<b>(11,667)</b>	<b>(1,748)</b>	<b>(4,359)</b>	<b>5.13%</b>

Mark Twain Health Care District										
General Administration Financial Projections										
10/31/22										
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
9060.00	Income, Gains and losses from investments	8,333	15,760	7,426	189.12%	33,333	59,691	26,358	179.07%	100,000
9160.00	Property Tax Revenues	104,167	104,167	0	100.00%	416,667	416,667	0	100.00%	1,250,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		0			0	0			
5801.00	Rebates, Sponsorships, Refunds on Expenses		0			0	0			
5990.00	Other Miscellaneous Income		0			0	0			
9205.03	Miscellaneous Income (1% Minority Interest)		(10,891)			0	(18,728)			
	<b>Summary Revenues</b>	112,500	109,035	(3,465)	96.92%	450,000	457,630	7,630	101.70%	1,350,000
8610.09	Other salaries and wages	(21,644)	(20,063)	1,582	92.69%	(86,577)	(67,728)	18,849	78.23%	(259,732)
8610.10	Payroll taxes	(1,661)	(988)	673	59.47%	(6,645)	(3,103)	3,541	46.70%	(19,934)
8610.12	Vacation, Holiday and Sick Leave	(1,299)	0	1,299	0.00%	(5,195)	0	5,195	0.00%	(15,584)
8610.13	Group Health & Welfare Insurance	(1,009)	0	1,009	0.00%	(4,036)	0	4,036	0.00%	(12,107)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(866)	0	866	0.00%	(3,463)	(194)	3,269	5.60%	(10,389)
8610.16	Workers Compensation insurance	(216)	0	216	0.00%	(866)	0	866	0.00%	(2,597)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(5,051)	(988)	4,063	19.56%	(20,204)	(3,297)	16,907	16.32%	(60,611)
	<b>Labor Costs</b>	(26,695)	(21,051)	5,645	78.86%	(106,781)	(71,025)	35,756	66.51%	(320,343)
8610.22	Consulting and Management Fees	(4,167)	(250)	3,917	5.99%	(16,667)	(795)	15,871	4.77%	(50,000)
8610.23	Legal	(417)	0	417	0.00%	(1,667)	0	1,667	0.00%	(5,000)
8610.24	Accounting /Audit Fees	(3,333)	(8,162)	(4,829)	244.87%	(13,333)	(17,528)	(4,195)	131.46%	(40,000)
8610.05	Marketing	(667)	(326)	340	48.96%	(2,667)	(19,191)	(16,524)	719.65%	(8,000)
8610.43	Food	(167)	0	167	0.00%	(667)	0	667	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(833)	(1,373)	(539)	164.73%	(3,333)	(2,813)	520	84.39%	(10,000)
8610.62	Repairs and Maintenance Grounds	(417)	0	417	0.00%	(1,667)	0	1,667	0.00%	(5,000)
8610.69	Other- IT Services	(833)	(783)	50	93.96%	(3,333)	(3,695)	(361)	110.84%	(10,000)
8610.74	Depreciation - Equipment	(1,003)	0	1,003	0.00%	(4,014)	0	4,014	0.00%	(12,041)
8610.75	Rental/lease equipment					0	0			
8610.80	Utilities		0			0	0			
8610.82	Insurance	(5,000)	0	5,000	0.00%	(20,000)	(38,928)	(18,928)	194.64%	(60,000)
8610.83	Licenses and Taxes		0			0	0			
8610.85	Telephone and communications		0			0	0			
8610.86	Dues, Subscriptions & Fees	(667)	(510)	157	76.45%	(2,667)	(14,845)	(12,179)	556.70%	(8,000)
8610.87	Outside Trainings	(417)	(625)	(208)	149.97%	(1,667)	(8,795)	(7,128)	527.71%	(5,000)
8610.88	Travel		0			0	0			
8610.89	Recruiting		0	0		0	(615)	(615)		
8610.90	Other Direct Expenses	(833)	(500)	333	60.00%	(3,333)	(1,900)	1,433	57.00%	(10,000)
8610.95	Other Misc. Expenses	-	0			0	0			
	Non-Labor costs	(18,753)	(12,529)	6,225	66.81%	(75,014)	(109,105)	(34,092)	145.45%	(225,041)
	<b>Total Costs</b>	(45,449)	(33,579)	11,869	73.88%	(181,795)	(180,130)	1,664	99.08%	(545,384)
	<b>Net</b>	67,051	75,456	8,404	112.53%	268,205	277,499	9,294	103.47%	804,616

**Investment & Reserves Report  
31-Oct-22**

Annual

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>6/30/2022 Balance</b>	<b>2022/2023 Allocated</b>	<b>2022/2023 Interest</b>	<b>10/31/2022 Balance</b>	<b>Funding Goal</b>
Valley Springs HWC - Operational Reserve Fund	2,200,000	889,813	0	3,300	893,113	
Capital Improvement Fund	12,000,000	2,436,516	0	12,689	2,449,205	
Technology Reserve Fund	1,000,000	1,003,323	0	3,721	1,007,044	
Lease & Contract Reserve Fund	2,400,000	2,407,976	0	16,426	2,424,402	
Loan Reserve Fund	2,000,000	2,006,647	0	13,688	2,020,335	
<b>Reserves &amp; Contingencies</b>	<b>19,600,000</b>	<b>8,744,275</b>	<b>0</b>	<b>49,824</b>	<b>8,794,099</b>	<b>0</b>

<b>Reserves</b>	<b>2022-2023</b>	
	<b>10/31/2022</b>	<b>Interest Earned</b>
Valley Springs HWC - Operational Reserve Fund	893,113	3,300
Technology Reserve Fund	1,007,044	3,721
<b>Total Cal-Trust Reserve Funds</b>	<b>1,900,157</b>	<b>7,021</b>
Lease & Contract Reserve Fund	2,424,402	16,426
Loan Reserve Fund	2,020,335	13,688
Capital Improvement Fund	2,449,205	12,689
<b>Total Cal-CLASS Reserve Funds</b>	<b>6,893,942</b>	<b>42,803</b>

<b>Five Star</b>		
General Operating Fund	95,999	160
Money Market Account	443,385	2,259
Valley Springs - Checking	113,683	40
Valley Springs - Payroll	15,415	26
<b>Total Five Star</b>	<b>668,483</b>	<b>2,485</b>

<b>Umpqua Bank</b>		
Checking	117,002	0
Money Market Account	6,445	0.21
Investments	0	
<b>Total Savings &amp; CD's</b>	<b>123,447</b>	<b>0.21</b>
<b>Bank of Stockton</b>	<b>79,258</b>	<b>14</b>

<b>Total in interest earning accounts</b>	<b>7,765,129</b>	<b>52,323</b>
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<b>Beta Dividends 1</b>		<b>3,138</b>
<b>CSDA scholarship</b>		
<b>Anthem Rebate</b>		<b>4,230</b>
<b>Total Without Unrealized Loss</b>		<b>59,692</b>

Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CalTRUST investment pool, all of which meet those standards; the individual investment transactions of the CalTRUST Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.



**Mark Twain Health Care District**  
**Balance Sheet**  
As of October 31, 2022

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1001.10 Umpqua Bank - Checking	117,002
1001.20 Umpqua Bank - Money Market	6,445
1001.30 Bank of Stockton	79,258
1001.40 Five Star Bank - MTHCD Checking	283,645
1001.50 Five Star Bank - Money Market	443,385
1001.60 Five Star Bank - VSHWC Checking	113,683
1001.65 Five Star Bank - VSHWC Payroll	15,315
1001.90 US Bank - VSHWC	36,626
1820 VSHWC - Petty Cash	400
<b>Total Bank Accounts</b>	<b>1,095,760</b>
<b>Accounts Receivable</b>	
1200 Accounts Receivable	20,586
<b>Total Accounts Receivable</b>	<b>20,586</b>
<b>Other Current Assets</b>	
1003.30 CalTRUST	1,900,158
1004.10 CLASS	6,893,942
115.05 Due from Calaveras County	1,250,000
1202.00 Prior Year Grant Revenue	6,211
1205.50 Allowance for Uncollectable Clinic Receivables	-167,810
130.30 Prepaid VSHWC	415
<b>Total Other Current Assets</b>	<b>9,882,915</b>
<b>Total Current Assets</b>	<b>10,999,261</b>
<b>Fixed Assets</b>	
1200.00 District Owned Land	286,144
1200.10 District Land Improvements	150,308
1200.20 District - Building	2,123,678
1200.30 District - Building Improvements	2,276,956
1200.40 District - Equipment	715,764
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,691,262
1220.10 VSHWC - Buildngs	5,875,622
1220.20 VSHWC - Equipment	963,603
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-7,682,447
<b>Total Fixed Assets</b>	<b>7,520,633</b>
<b>Other Assets</b>	
1710.10 Minority Interest in MTMC - NEW	371,229

180.60 Capitalized Lease Negotiations	317,838
180.65 Capitalized Costs Amortization	14,899
<b>Total Intangible Assets</b>	<b>332,736</b>
2219 Capital Lease	6,031,441
<b>Total Other Assets</b>	<b>6,735,406</b>
<b>TOTAL ASSETS</b>	<b>25,255,299</b>
<b>LIABILITIES AND EQUITY</b>	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	185,808
<b>Total 200.00 Accts Payable &amp; Accrued Expenes</b>	<b>185,808</b>
2001 Other Accounts Payable (CC)	36,206
<b>Total 200.00 Accts Payable &amp; Accrued Expenes</b>	<b>36,206</b>
2010.00 USDA Loan Accrued Interest Payable	91,034
2021 Accrued Payroll - Clinic	47,981
2022.00 Accrued Leave Liability	27,902
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	70,037
227 Deferred Revenue	122,371
<b>Total Other Current Liabilities</b>	<b>362,601</b>
<b>Total Current Liabilities</b>	<b>584,615</b>
Long-Term Liabilities	
2128.01 Deferred Capital Lease	673,136
2128.02 Deferred Utilities Reimbursement	1,225,384
2129 Other Third Party Reimbursement - Calaveras County	833,333
2210 USDA Loan - VS Clinic	6,418,021
<b>Total Long-Term Liabilities</b>	<b>9,149,875</b>
<b>Total Liabilities</b>	<b>9,734,490</b>
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3900 Retained Earnings	-4,825,589
Net Income	-22,389
<b>Total Equity</b>	<b>15,520,810</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>25,255,299</b>

Wednesday, May 13, 2020 05:33:00 PM GMT-7 - Accrual Basis

**Audited Financial Statements**

**MARK TWAIN  
HEALTH CARE DISTRICT**

**June 30, 2022**

**JWT & Associates, LLP  
Certified Public Accountants**

Audited Financial Statements

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2022

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Audited Financial Statements

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## Management's Discussion and Analysis

### MARK TWAIN HEALTH CARE DISTRICT

June 30, 2022

The management of the Mark Twain Health Care District (the District) has prepared this annual discussion and analysis in order to provide an overview of the District's performance for the fiscal year ended June 30, 2022 in accordance with the Governmental Accounting Standards Board Statement No. 34, *Basic Financials Statements; Management's Discussion and Analysis for State and Local Governments*. The intent of this document is to provide additional information on the District's financial performance as a whole in addition to providing a prospective look at revenue growth, operating expenses, and capital development plans. This discussion should be reviewed in conjunction with the audited financial statements for the fiscal year ended June 30, 2022 and accompanying notes to the financial statements to enhance one's understanding of the District's financial performance.

#### ***Financial Highlights***

The District's financial statements consist of three statements: statement of net position; statement of revenues, expenses, and changes in net position; and statement of cash flows. These financial statements and related notes provide information about the activities of the District, including resources held by the District but restricted for specific purposes by contributors, grantors, or enabling legislation.

The statement of net position includes all of the District's assets and liabilities, using the accrual basis of accounting, as well as an indication about which assets can be used for general purposes and which are designated for a specific purpose. Highlights within the statement of net position and the statement of revenues, expenses and changes in net position for the year ended June 30, 2022 were:

- (1) Total assets decreased by \$665,212 due mainly to decrease of cash and cash equivalents by \$1,176,190 and depreciation of property and equipment of \$763,098.
- (2) Patient accounts receivable as of June 30, 2022 were \$360,479 net of estimated related allowances of \$154,616 to arrive at a net patient accounts receivable total of \$205,863. As of June 30, 2021, patient accounts receivable were \$350,516, net of estimated related allowances of \$143,501 to arrive at a net patient accounts receivable of \$207,015.
- (3) Property and equipment additions were \$47,631 while depreciation expense was \$763,098. With the combined additions and depreciation, property and equipment showed a net decrease of \$715,467.
- (4) Total debt borrowings were \$6,993,384 as the District drew down \$42,266 in proceeds, which was the final amount allowed on their USDA loans. The District repaid \$147,000 on these debt borrowings during the year.
- (5) The District implemented the Governmental Accounting Standards Board (GASB) 87 during the year which changed the way the District accounts for leases, both as a lessor and as a lessee. The main results were a recording of lease receivables (both current and long term) in the combined amount of \$1,008,035, and a recording of lease payables (both current and long term) in the combined amount of \$1,008,556.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

(6) The decrease in net position for the year ended June 30, 2021 was \$(500,529) as compared to the prior year decrease in net position of \$(1,313,678). New this year was the recording of an estimated \$488,746 Medi-Cal receivable due to a rate-setting process for the Clinic's Medi-Cal reimbursement rate per visit. This estimated reimbursement revenue assisted in a better net position for the year.

(7) The District recorded grant income for the year in the amount of \$662,341 of which \$347,687 came from the Department of Finance in the State of California for reimbursement of COVID related expenses.

The statement of cash flows reports the cash provided by and used by the District's operating activities, as well as other cash sources such as investment income and cash payments for capital additions and improvements. This statement provides meaningful information on how the District's cash was generated and how it was used during the fiscal year.

***Cash and Investments***

For the fiscal year ended June 30, 2022, the District's operating cash and investments totaled \$10,663,487 as compared to \$11,839,677 in fiscal year 2021. At June 30, 2022, days cash on hand were 751 as compared to June 30, 2021 when days cash on hand were 963. The District maintains sufficient cash and cash equivalent balances to pay all short-term liabilities, plus fund the forthcoming operations of the new rural health clinic.

***Current Assets and Liabilities***

Current assets decreased by \$508,460 due mainly to the previously mentioned decrease in cash and cash equivalents. Current liabilities increased by \$269,521 due mainly to the increase in current leases payable as a result of implementing GASB 87. These changes produced a current ratio of 15.16 for June 30, 2022 as compared to 24.37 for June 30, 2021.

***Capital and Other Assets***

Property and equipment decreased by \$715,467 as additions were \$47,631, less depreciation expense of \$763,098. Continued improvements are being made to the Clinic in Valley Springs.

The District has recorded approximately \$7.3 million in other assets, offset by approximately \$3.1 million in deferred revenues as of June 30, 2022, associated both with the 30 year leasing of the Hospital facilities by Dignity and the implementation of GASB 87. The Hospital facilities lease realized an approximate \$1.1 million in lease revenues from the lease of the Hospital facilities.

MARK TWAIN HEALTH CARE DISTRICT

***District Revenues and Rental Income***

The District receives approximately 21% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. Property taxes increased in 2022 by \$19,796 from 2021.

The District also rents and/or leases hospital facilities, private office for physicians and land to various entities and individuals for purposes of supplying healthcare to the residents in the surrounding area. Rental income for the year ended June 30, 2022 increased slightly by \$13,098 over the previous year.

***Operating Expenses***

Total operating expenses were \$6,067,630 for fiscal year 2022 compared to \$5,280,520 for the prior fiscal year. The increase is mainly due primarily to:

- (1) A \$419,881 increase in salaries, wages and employee benefits due to the continued hiring of new staff for the operations of the new Clinic.
- (2) A \$117,072 decrease in professional fees due to changes in the Clinic.
- (3) A \$367,181 increase in donations, programs and events as the District started several new community-based programs. For the year ended June 30, 2021, the District saw a decrease in donations, program and events for local community programs as the 2021 year's operations were geared towards increased Clinic activity.
- (4) A \$91,294 increase in depreciation due to the added Clinic improvements.

Other changes in expenses over the prior year were considered either consistent with the prior year or minor.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

*Economic Factors and Next Fiscal Year's Budget*

The District's board approved the fiscal year ending June 30, 2023 budget at a recent Board meeting. For fiscal year 2022, the District is budget has the following assumptions:

Property taxes were budgeted at the approximately the same levels of 2022 while rents increase slightly.

Professional fees and other operating expenses are expected to remain fairly consistent for the year as compared to 2022

The District is continuing to improve and expand services at the rural health care clinic in Valley Springs which began operating in October, 2019. Continued planning is underway for expanded operations of the Clinic and the establishment of reasonable reimbursement rates from both Medicare and Medi-Cal for patient services rendered.



# **JWT & Associates, LLP**

A Certified Public Accountancy Limited Liability Partnership

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## *Report of Independent Auditors*

The Board of Directors  
Mark Twain Health Care District  
San Andreas, California

We have audited the accompanying financial statements of the Mark Twain Health Care District, (the District) which comprise the statements of net position as of June 30, 2022 and 2021, and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

## *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## *Auditor's Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the District at June 30, 2022 and 2021, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

*Emphasis of Matter*

As discussed in Note A, the District adopted GASB 87 for the year beginning July 1, 2021 and ending June 30, 2022. Our opinion is not modified with respect to this matter.

*Required Supplementary Information*

Management's discussion and analysis is not a required part of the financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

*Other Reporting Required by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 5, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

*GW7 & Associates, LLP*

Fresno, California  
November 22, 2022

Statements of Net Position

MARK TWAIN HEALTH CARE DISTRICT

	June 30	
	<u>2022</u>	<u>2021</u>
<b>Assets</b>		
Current assets:		
Cash and cash equivalents	\$ 10,663,487	\$ 11,839,677
Patient accounts receivable	205,863	207,015
Other receivables	274,754	98,807
Estimated third party payor settlements	488,746	
Prepaid expenses and other current assets	<u>26,049</u>	<u>21,860</u>
Total current assets	11,658,899	12,167,359
Property and equipment	7,751,224	8,466,691
Interest in Mark Twain Medical Center	395,481	439,738
Other assets	<u>7,269,661</u>	<u>6,666,689</u>
Total assets	<u>\$ 27,075,265</u>	<u>\$ 27,740,477</u>
<b>Liabilities and Net Position</b>		
Current liabilities:		
Current maturities of debt borrowings	\$ 146,000	\$ 147,000
Accounts payable and accrued expenses	461,515	221,578
Accrued payroll and related liabilities	147,790	105,590
Deferred grant revenues	<u>13,580</u>	<u>25,196</u>
Total current liabilities	768,885	499,364
Deferred lease revenue	3,164,050	3,498,520
Debt borrowings	<u>6,847,384</u>	<u>6,947,118</u>
Total liabilities	10,780,319	10,945,002
Net position		
Invested in capital assets	757,840	1,372,573
Unrestricted net position	<u>15,537,106</u>	<u>15,422,902</u>
Total net position	<u>16,294,946</u>	<u>16,795,475</u>
Total liabilities and net position	<u>\$ 27,075,265</u>	<u>\$ 27,740,477</u>

See accompanying notes and auditor's report

Statements of Revenues, Expenses and Changes in Net Position

MARK TWAIN HEALTH CARE DISTRICT

	Year Ended June 30	
	<u>2022</u>	<u>2021</u>
<b>Operating revenues:</b>		
Net patient service revenues	\$ 2,614,614	\$ 1,376,736
District taxes	1,253,632	1,233,836
Hospital lease income	1,084,806	1,090,174
Rental income from medical office buildings	245,926	232,828
Grant revenues	662,341	245,713
Interest and other investment income	21,936	39,321
Other operating income	<u>6,122</u>	<u>19,978</u>
Total revenues, gains and losses	5,889,377	4,238,586
<b>Operating expenses:</b>		
Salaries and wages	1,656,726	1,286,739
Employee benefits	298,105	248,211
Professional fees	1,138,010	1,255,082
Supplies	379,912	372,829
Purchased services and repairs	21,705	33,314
Donations, programs and events	367,181	
Medical office building rent	227,956	268,887
Utilities and phone	821,577	806,894
Insurance	117,725	42,273
Depreciation and amortization	885,967	794,673
Other operating expenses	<u>152,766</u>	<u>171,618</u>
Total expenses	<u>6,067,630</u>	<u>5,280,520</u>
Excess of revenues over expenses (expenses over revenues)	(178,253)	(1,041,934)
<b>Nonoperating revenues (expenses):</b>		
Interest expense	(278,019)	(247,955)
Gain (loss) in interest in Mark Twain Medical Center	<u>(44,257)</u>	<u>(23,789)</u>
Total nonoperating revenues (expenses)	<u>(322,276)</u>	<u>(271,744)</u>
Increase (decrease) in net position	(500,529)	(1,313,678)
Net position at the beginning of the year	<u>16,795,475</u>	<u>18,109,153</u>
Net position at the end of the year	<u>\$ 16,294,946</u>	<u>\$ 16,795,475</u>

See accompanying notes and auditor's report

Statements of Cash Flows

MARK TWAIN HEALTH CARE DISTRICT

	Year Ended June 30	
	<u>2022</u>	<u>2021</u>
<b>Cash flows from operating activities:</b>		
Cash received from patients and third parties on behalf of patients	\$ 2,115,404	\$ 1,331,041
Cash received from taxes, rents & other activities	2,105,199	1,956,860
Cash paid for salaries, wages and administrative benefits	(1,912,631)	(1,503,871)
Cash paid for suppliers and outside vendors	<u>(3,269,103)</u>	<u>(3,879,972)</u>
Net cash (used in) operating activities	(961,131)	(2,095,942)
<b>Cash flows from financing and investing activities:</b>		
Purchases of property, equipment and other	(158,582)	(414,802)
Proceeds from debt borrowings	46,266	862,813
Repayments of debt borrowings	(147,000)	(146,000)
Change in Mark Twain Medical Center	<u>44,257</u>	<u>23,789</u>
Net cash provided by (used in) financing and investing activities	<u>(215,059)</u>	<u>325,800</u>
Net increase (decrease) in cash and cash equivalents	(1,176,190)	(1,770,142)
Cash and cash equivalents at beginning of year	<u>11,839,677</u>	<u>13,609,819</u>
Cash and cash equivalents at end of year	<u>\$ 10,663,487</u>	<u>\$ 11,839,677</u>
<b>Reconciliation of changes in net position to net cash provided by operating activities</b>		
Increase (decrease) in net position	\$ (500,529)	\$ (1,313,678)
Adjustments to reconcile increase (decrease) in net position to net cash provided by operating activities:		
Depreciation and amortization	885,967	794,673
Changes in operating assets and liabilities:		
Patient accounts receivable	1,152	(70,891)
Other receivables	(175,947)	92,655
Estimated third party payor settlements	(488,746)	
Prepaid expenses	(4,189)	(21,860)
Capital lease	(614,890)	226,884
Accounts payable and accrued expenses	239,937	(659,260)
Accrued payroll and related liabilities	42,200	31,079
Deferred grant revenues	(11,616)	25,196
Deferred lease revenue and other	<u>(334,470)</u>	<u>(1,200,740)</u>
Net cash (used in) operating activities	<u>\$ (961,131)</u>	<u>\$ (2,095,942)</u>

See accompanying notes and auditor's report

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2022

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES**

**Reporting Entity:** Mark Twain Health Care District (the District) is a political subdivision of the State of California under the California Health and Safety Code and is governed by a five-member elected Board of Directors. The District was organized in 1946, and began operating a healthcare facility located in San Andreas, California, in 1951.

In 1989, the District arranged with St. Joseph’s Regional Health System (SJRHS), who later became Catholic Health Care West (CHW), who then renamed to Dignity Health (DH) (a California-based not-for-profit public benefit corporation) to manage the District-owned Mark Twain Hospital, which later became known as the Mark Twain Medical Center Corporation (the Corporation). DH entered into an agreement with the District at that time to lease the Corporation under the “1989 Lease”. During fiscal year 2019, a new lease was entered into with DH as more fully described in Footnote H. The Corporation’s Board of Trustees is appointed by the District and DH whereby DH appoints three members of the seven-member Corporation Board of Trustees and holds significant reserve powers. In the event of its dissolution, the Corporation’s bylaws require that its net position be divided equally between the District and DH.

Also during fiscal year 2020, the District opened a rural health care clinic in Valley Springs, California. The District operates the outpatient clinic in order to help provide health care services to residents who primarily reside in the local geographic area.

**Basis of Preparation:** The accounting policies and financial statements of the District generally conform with the recommendations of the audit and accounting guide, *Health Care Organizations*, published by the American Institute of Certified Public Accountants. The financial statements are presented in accordance with the pronouncements of the Governmental Accounting Standards Board (GASB). For presentation purposes, transactions deemed to be ongoing and central to providing health care services are reported as operational revenues and expenses.

The District uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. Based on GASB Statement Number 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, as amended, the District has elected to apply the provisions of all relevant pronouncements as the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

**Recently Adopted Accounting Pronouncement:** In June, 2017 the Governmental Accounting Standards Board released GASB 87 regarding changes in the way leases are accounted for. GASB 87 superceded GASB 13 and GASB 62 and more accurately portrays lease obligations by recognizing lease assets and lease liabilities on the statement of net position and disclosing key information about leasing arrangements. The District has adopted GASB 87 effective July 1, 2021 in accordance with the timetable established by GASB 87.

MARK TWAIN HEALTH CARE DISTRICT

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Use of Estimates:** The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported results of operations for the period. Actual results could differ from those estimates.

**Risk Management:** To cover the District against various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accidental benefits, commercial insurance coverage is purchased.

**Cash and Cash Equivalents and Investments:** The District considers cash and cash equivalents to include certain investments in highly liquid debt instruments, when present, with an original maturity of a short-term nature or subject to withdrawal upon request. Exceptions are for those investments which are intended to be continuously invested. Investments in debt securities are reported at market value. Interest, dividends and both unrealized and realized gains and losses on investments are included as investment income in nonoperating revenues when earned.

**Investments:** Short-term investments are funds invested local banks. These investments are measured at fair value at June 30, 2022 and 2021. Investment income or losses (including realized and unrealized gains and losses on investments, interest and dividends) are included in operating revenues under interest and other investment income.

**Patient Accounts Receivable:** Patient accounts receivable consist of amounts owed by various governmental agencies, insurance companies and private patients. The District manages its receivables by regularly reviewing the accounts, inquiring with respective payors as to collectibility and providing for allowances on their accounting records for estimated contractual adjustments and uncollectible accounts. Significant concentrations of patient accounts receivable are discussed further in the footnotes

**Use of Estimates:** The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Capital Assets:** Capital assets consist of property and equipment and are reported on the basis of cost, or in the case of donated items, on the basis of fair market value at the date of donation. Routine maintenance and repairs are charged to expense as incurred. Expenditures which increase values, change capacities, or extend useful lives are capitalized. Depreciation of property and equipment and amortization of property under capital leases are computed by the straight-line method for both financial reporting and cost reimbursement purposes over the estimated useful lives of the assets, which range from 3 to 40 years, depending upon the capital asset classification.

MARK TWAIN HEALTH CARE DISTRICT

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Compensated Absences:** The District's employees earn vacation benefits at varying rates depending on years of service. Employees also earn sick leave benefits. Both benefits can accumulate up to specified maximum levels. Employees are not paid for accumulated sick leave benefits if they leave either upon termination or before retirement. However, accumulated vacation benefits are paid to an employee upon either termination or retirement. Accrued vacation liabilities (PTO) as of June 30, 2022 and 2021 was \$52,767 and \$34,464, respectively.

**Net Position:** Net position can be presented in three categories. The first category is net position "invested in capital assets, net of related debt". This category of net position consists of capital assets (both restricted and unrestricted), net of accumulated depreciation and reduced by the outstanding principal balances of any debt borrowings that were attributable to the acquisition, construction, or improvement of those capital assets. The second category is "restricted" net position. This category consists of externally designated constraints placed on those net position by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments or government agencies, or law or constitutional provisions or enabling legislation. The third category is "unrestricted" net position. This category consists of net position that does not meet the definition or criteria of the previous two categories.

The District's reserve policy provides for the designation of unrestricted net position to fund (1) replacement and major repairs for District physical assets; (2) replacement and upgrades of information technology (IT) performance systems; (3) hardware and software; (4) designated projects, programs or other special uses requiring additional monetary support; (5) capital improvements; and (6) maintain standard operational sustainability in periods of economic uncertainty.

**Operating Revenues and Expenses:** The District's statement of revenues, expenses and changes in net position distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services, which is the District's principal activity. Operating expenses are all expenses incurred to provide health care services, other than financing costs. Nonoperating revenues and expenses are those transactions not considered directly linked to providing health care services.

**Net Patient Service Revenues:** Net patient service revenues are reported in the period at the estimated net realized amounts from patients, third-party payors and others including estimated retroactive adjustments under reimbursement agreements with third-party programs. Normal estimation differences between final reimbursement and amounts accrued in previous years are reported as adjustments of current year's net patient service revenues.

**Charity Care:** The District accepts all patients regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies of the District. Essentially, these policies define charity services as those services for which no payment is anticipated. Because the District does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenues. Services provided are recorded as gross patient service revenues and then written off as an adjustment to net patient service revenues



MARK TWAIN HEALTH CARE DISTRICT

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)**

**Revenue Recognition:** As previously stated, net patient service revenues are reported at amounts that reflect the consideration to which the District expects to be entitled in exchange for patient services. These amounts are due from patients, third-party payors (including health insurers and government programs), and others and include variable consideration for retroactive revenue adjustments due to settlement of third-party payor audits, reviews, and investigations. Generally, the District bills the patients and third-party payors several days after the patient receives healthcare services at the District's rural health clinic. Revenue is recognized as services are rendered.

The District has agreements with third-party payors that provide for payments to the District at amounts different from its established rates. Payment arrangements include prospectively determined rates per day, discharge or visit, reimbursed costs, discounted charges and per diem payments. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

Gifts of long-lived assets such as land, buildings, or equipment are reported as net assets without donor restrictions unless explicit donor stipulations specify how the donated asset must be used. Gifts of long-lived assets with explicit donor restrictions that specify how the asset is to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as net assets with donor restrictions. Absent explicit donor stipulations about how long those long-lived assets must be maintained, expirations of donor restrictions are reported when the donated or acquired long-lived asset is placed in service. Cash received in excess of revenue recognized is deferred revenue.

Contributions are recognized as revenue when they are received or unconditionally pledged. Donor stipulations that limit the use of the donation are recognized as contributions with donor restrictions. When the purpose is accomplished, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported as net assets released from donor restrictions. Donor restricted contributions whose restriction expire during the same fiscal year are recognized as net assets without donor restrictions. Absent donor imposed restrictions, the District records donated services, materials, and facilities as net assets without donor restrictions.

From time to time, the District receives grants from various governmental agencies and private organizations. Revenues from grants are recognized when all eligibility requirements, including time requirements are met. Grants may be restricted for either specific operating purposes or capital acquisitions. These amounts, when recognized upon meeting all requirements, are reported as components of the statement of revenues, expenses and changes in net position.

MARK TWAIN HEALTH CARE DISTRICT

**NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)**

***District Tax Revenues:*** The District receives approximately 35% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. The County has established certain dates to levy, lien, mail bills, and receive payments from property owners during the year. Property taxes are considered delinquent on the day following each payment due date.

***Statements of Cash Flows and Reclassifications:*** For purposes of the statements of cash flows, all highly liquid investments with original maturities of three months or less are considered to be cash equivalents. Certain reclassifications in the grouping of accounts have been made to the June 30, 2021 presentation in order to conform to the June 30, 2022 presentation.

**NOTE B - BANK DEPOSITS**

***Collateral:*** As of June 30, 2022 and 2021, the District had deposits invested in a bank of \$10,663,087 and \$11,839,277, respectively. All of these funds were held in deposits, which are collateralized in accordance with the California Government Code (CGC), or federally insured.

Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Investments, at times, may consist of state and local agency funds invested in various permissible securities and are stated at quoted market values. Changes in market value between years are reflected as a component of investment income in the accompanying statement of revenues, expenses and changes in net position.

MARK TWAIN HEALTH CARE DISTRICT

**NOTE C - NET PATIENT SERVICE REVENUES**

The District had agreements with third-party payors that provide for payments at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

**Medicare:** Payments for rural health care services rendered to Medicare beneficiaries are paid on an interim rate during the year with final settlement based on cost report submission.

**Medi-Cal:** For Medi-Cal, services are paid on a prospective payment system (PPS) rate for rural health care services rendered to Medi-Cal beneficiaries with final settlement based on the PPS reconciliation and audit process conducted by the State of California.

**Other:** Payments for services rendered to other than Medicare and Medi-Cal patients are based on established rates or on agreements with certain commercial insurance companies, health maintenance organizations and preferred provider organizations which provide for various discounts from established rates.

Net patient service revenues percentages for the years ended June 30, 2022 and 2021 are summarized below:

	<u>2022</u>	<u>2021</u>
Medicare	22%	23%
Medi-Cal (traditional and managed care)	60%	57%
Other third party payors	17%	19%
Self pay and other	<u>1%</u>	<u>1%</u>
Gross patient service revenues	100%	100%
Less deductions from revenue and related allowances	<u>(27%)</u>	<u>(51%)</u>
Net patient service revenues	<u><u>73%</u></u>	<u><u>49%</u></u>

Medicare and Medi-Cal revenue accounts for approximately 82% of the District's net patient revenues for each year. Laws and regulations governing the Medicare and Medi-Cal programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

MARK TWAIN HEALTH CARE DISTRICT

**NOTE D - CONCENTRATION OF CREDIT RISK**

*Patient Accounts Receivable* - The District grants credit without collateral to its patients and third-party payors. Patient accounts receivable from government agencies represent the only concentrated group of credit risk for the District and management does not believe that there are any credit risks associated with these governmental agencies. Contracted and other patient accounts receivable consist of various payors including individuals involved in diverse activities, subject to differing economic conditions and do not represent any concentrated credit risks to the District. Concentration percentages of patient accounts receivable at June 30, 2022 and 2021 were as follows:

	<u>2021</u>	<u>2020</u>
Medicare	18%	39%
Medi-Cal (traditional and managed care)	59%	41%
Other third party payors	18%	17%
Self pay and other	<u>5%</u>	<u>3%</u>
Gross patient accounts receivable	<u>100%</u>	<u>100%</u>

*Financial Instruments:* Financial instruments, potentially subjecting the District to concentrations of credit risk, consist primarily of bank deposits in excess of the Federal Deposit Insurance Corporation (FDIC) limits of \$250,000. Although deposits exceed the limit in certain bank accounts, management believes that the risk of loss is minimal due to the high financial quality of the bank with which the District does business. Management further believes that there is no risk of material loss due to concentration of credit risk with regards to investments as the District has no investments in equity funds, closed-end funds, exchange-traded products, or other perceived “at risk” alternatives as of June 30, 2022 and 2021.

**NOTE E - INTEREST IN MARK TWAIN MEDICAL CENTER**

In the former agreement between the Corporation and the District, in the event of a dissolution or a winding up of the Corporation, 50% of its assets remaining after payment, or provision for payment, of all debts and liabilities of the Corporation, were to be distributed to Dignity Health, a California nonprofit public benefit corporation. The other 50% would be distributed to the District. As a result of this agreement, the District had recorded \$14,480,434 as of June 30, 2018, respectively, as its portion of its interest in the Corporation. This amount represented the 50% of the net difference between the assets and the liabilities of the Corporation as of its June 30, 2018 audited financial statements. As of result of the new lease agreement with Dignity Health, this agreement was amended to reduce the 50% interest to 1%. For the years ended June 30, 2022 and 2021, this arrangement resulted in an interest loss of \$(44,257) and an interest loss of \$(23,789), respectively.

MARK TWAIN HEALTH CARE DISTRICT

**NOTE F - TRANSACTIONS BETWEEN RELATED ORGANIZATIONS**

The Corporation leases the District's healthcare facilities in order to conduct patient care services in an acute-care hospital setting. Lease revenue from the Corporation for the year ended June 30, 2022 and 2021 was \$161,179 and \$156,081, respectively. During the year ended June 30, 2019, a new lease agreement was signed with other arrangements as disclosed in Footnote G.

The former hospital facility lease was renegotiated during the year ended June 30, 2018. The former lease payments were initially in amounts adequate to cover payment of utilities, debt service and insurance on the Series 1986A Bonds not covered by the tax and other revenues of the District, and to maintain ratios and fund accounts pursuant to the terms of a Joint Obligor Agreement between the District and the Corporation dated December 31, 1989, and the Bond Indenture dated August 1, 1986, between the District and Harris Trust Company of California, the bond trustee. As previously mentioned, Footnote G discloses the new lease arrangement.

The District has entered into a land and medical office building (MOB) lease agreement with the Arnaudo Brothers whereas they lease the land and the MOB from them. Lease expense for the years ended June 30, 2022 and 2021 under this agreement were \$248,577 and \$268,887, respectively. The District then subleases the land and the portions of the MOB to the San Andreas Medical and Professional Office (SAMPO) organization. The District also has subleased portions of the MOB to the Stockton Cardiology Medical Group and others, and to the Corporation. Lease revenues under these subleasing arrangements and other arrangements were approximately \$87,486 for the year ended June 30, 2022.

**NOTE G - DIGNITY HEALTH LEASE**

On May 31, 2020, the District and Dignity Health (DH) consummated a 30-year lease of the Mark Twain Medical Center. The final closure entailed 10 different documents: (1) a Pre-lease Agreement; (2) a Lease Agreement; (3) a Supplemental Property Agreement; (4) an Equity Transfer Agreement; (5) a Lease Termination Agreement; (6) a Valley Springs Letter; (7) By-Laws of the MTMC Corporation; (8) By-Laws of the MTMC Community Board; (9) a Closing and Incumbency Certificate; and (10) a MTMC Third Amended & Restated Articles of Incorporation. Final accounting entries made for this May 31<sup>st</sup> transaction, as well as the true-up of asset depreciation, have been made to the records of the District for the year ended June 30, 2019.

As a result of this transaction, the District has recorded a capital lease asset valued at \$6,806,628 and has recorded deferred lease revenue of \$6,000,000. The capital lease asset is being amortized over the life of the new lease agreement of 30 years at \$226,884 each year. The deferred lease revenue is a combination of deferred capital lease income, deferred facility rent and deferred utility expense income and is being recognized as income each year at various amounts each year.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

**NOTE H - PROPERTY AND EQUIPMENT**

Property and equipment as of June 30, 2022 and 2021 were comprised of the following:

	<u>Balance at June 30, 2021</u>	<u>Transfers &amp; Additions</u>	<u>Disposals &amp; Retirements</u>	<u>Balance at June 30, 2022</u>
Land and land improvements	\$ 3,030,826			\$ 3,030,826
Buildings and improvements	10,444,351			10,444,351
Equipment	1,611,360	\$ 47,631		1,658,991
Construction-in-progress	<u>48,537</u>			<u>48,537</u>
Totals at historical cost	15,135,074	47,631		15,182,705
Less accumulated depreciation for:				
Land and land improvements	(458,645)	(175,231)		(633,876)
Buildings and improvements	(5,293,067)	(446,928)		(5,739,995)
Equipment	<u>(916,671)</u>	<u>(140,939)</u>		<u>(1,057,610)</u>
Total accumulated depreciation	<u>(6,668,383)</u>	<u>(763,098)</u>		<u>(7,431,481)</u>
Total property and equipment, net	<u>\$ 8,466,691</u>	<u>\$ (715,467)</u>	<u>\$</u>	<u>\$ 7,751,224</u>

	<u>Balance at June 30, 2020</u>	<u>Transfers &amp; Additions</u>	<u>Disposals &amp; Retirements</u>	<u>Balance at June 30, 2021</u>
Land and land improvements	\$ 2,963,991	\$ 66,835		\$ 3,030,826
Buildings and improvements	10,207,768	236,583		10,444,351
Equipment	1,557,105	54,255		1,611,360
Construction-in-progress	<u>3,337</u>	<u>45,200</u>		<u>48,537</u>
Totals at historical cost	14,732,201	402,873		15,135,074
Less accumulated depreciation for:				
Land and land improvements	(272,003)	(186,642)		(458,645)
Buildings and improvements	(4,840,939)	(452,128)		(5,293,067)
Equipment	<u>(784,616)</u>	<u>(132,055)</u>		<u>(916,671)</u>
Total accumulated depreciation	<u>(5,897,558)</u>	<u>(770,825)</u>		<u>(6,668,383)</u>
Total property and equipment, net	<u>\$ 8,834,643</u>	<u>\$ (367,952)</u>	<u>\$</u>	<u>\$ 8,466,691</u>

MARK TWAIN HEALTH CARE DISTRICT

**NOTE I - DEBT BORROWINGS**

On August 8, 2020, the District’s Board of Directors adopted Resolution 2020-11 entitling the authorizing and providing for the incurrence of indebtedness for the purpose of providing a portion of the cost of acquiring, constructing, enlarging, improving and/or extending its facilities to serve an area lawfully within its jurisdiction to serve. In a lease-leaseback transaction, two Certificates of Participation (COP) were signed. COP Series A allowed up to \$6,782,000 and COP Series B allowed up to \$678,000. Details of these borrowings as of June 30, 2022 and 2021, debt borrowings are as follows:

	<u>2022</u>	<u>2021</u>
Mark Twain Health Care District Certificates of Participation, Series A (2020 Capital Improvement Project), original amount up to \$6,782,000; principal payments due to be determined; interest charged at 3.625%; collateralized by District revenues and other property:	\$ 6,390,000	\$ 6,528,000
Mark Twain Health Care District Certificates of Participation, Series B (2020 Capital Improvement Project), original amount up to \$678,000; principal payments due to be determined; interest charged at 3.875%; collateralized by District revenues and other property:	<u>603,384</u>	<u>566,118</u>
	6,993,384	7,094,118
Less current maturities of debt borrowings	<u>(146,000)</u>	<u>(147,000)</u>
	<u>\$ 6,847,384</u>	<u>\$ 6,947,118</u>

Future principal maturities for debt borrowings for the next succeeding five years are \$146,000 in 2023; \$163,000 in 2024; \$168,000 in 2025; \$175,000 in 2026; and \$181,000 in 2027.

On May 1, 1996, the Corporation borrowed \$11,175,000 to finance a new health facility and to defease the Mark Twain Hospital District Insured Revenue Bonds Series 1986A (the Series 1986A Bonds) previously issued by the District. In exchange for assuming the District’s debt obligation, the Corporation has been granted a prepaid lease payment to the District that has been recorded as a long-term liability in the accompanying financial statements. The prepaid rent was being amortized over the life of the former lease agreement with the Corporation. As of result of the new lease agreement, the prepaid lease payment was terminated during the year ended June 30, 2019.

MARK TWAIN HEALTH CARE DISTRICT

**NOTE J - COMMITMENTS AND CONTINGENCIES**

**Construction-in-Progress:** As of June 30, 2022 the District has recorded \$48,537 as construction-in-progress representing cost capitalized towards the a pharmacy project. Future costs to complete this project as of June 30, 2022 are not considered material. During the years ended June 30, 2022 and 2021 there was no interest expense capitalized.

**Medical Office Building Rent:** The District leases various office space under operating leases expiring at various dates. Total building rent expense for the years ended June 30, 2022 and 2021, was \$227,956 and \$268,887, respectively. Future minimum lease payments for the succeeding years under these leases as of June 30, 2022, that have initial or remaining lease terms in excess of one year are not significant for disclosure.

**Litigation:** The District may from time-to-time be involved in litigation and regulatory investigations which arise in the normal course of doing business. After consultation with legal counsel, management estimates that matters existing as of June 30, 2022 will be resolved without material adverse effect on the District's future financial position, results from operations or cash flows.

**Medical Malpractice Insurance:** The District maintains commercial malpractice liability insurance coverage under a claims made and reported policy covering losses up to \$1 million per claim and \$3 million in the annual aggregate, with a per claim deductible of \$5,000. The District plans to maintain the insurance coverage by renewing its current policy, or by replacing it with equivalent insurance.

**Workers Compensation Program:** The District is a participant in the Beta Risk Management Authority (the Fund) which administers a self-insured worker's compensation plan for participating entity employees of its member entities. The District pays premiums to the Fund which are adjusted annually. If participation in the Fund is terminated by the District, the District would be liable for its share of any additional premiums necessary for final disposition of all claims and losses covered by the Fund.

**Regulatory Environment:** The District is subject to several laws and regulations. These laws and regulations include matters such as licensure, accreditation, government health care program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Government activity has increased with respect to possible violations of statues and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the District is in compliance with all applicable government laws and regulations and is not aware of any future actions or unasserted claims at this time.



MARK TWAIN HEALTH CARE DISTRICT

**NOTE K - LEASES**

As of July 1, 2021 the District adopted the Governmental Accounting Standards Board (GASB) 87 requiring certain changes in the way the District accounted for leases, both as a lessee and as a lessor.

*Lessee:* The District leases office space in order to provide various services under an operating lease. Lease commencement occurred on March 3, 2007, the date the District takes possession or control of the property. Original terms for the lease is 20 years. This lease contains an option to extend for an undetermined amount of time, as long as the District notifies the landlord at least six months prior to the end of the lease term. The annual increase to base rent is determined by the annual increase to the Consumer Price Index (CPI). For forecasting purposes for this lease, an annual CPI increase of 2.0% was assumed for each year.

The lease does not contain a readily determinable discount rate. The estimated borrowing rate of 3.5% was used to discount the remaining cash flows for this operating lease.

This lease requires payment of common area maintenance and real estate taxes which represent the majority of variable lease costs. Variable lease costs are excluded from the present value of lease obligations.

The District's lease agreement does not contain any material restrictions, covenants, or any material residual value guarantees.

Lessee -lease related assets and liabilities as of June 30, 2022 and 2021 consist of the following:

Assets:	<u>2022</u>	<u>2021</u>
Operating lease - current portion	\$ 146,846	\$ -0-
Operating lease - noncurrent portion	<u>584,523</u>	<u>-0-</u>
Total lease assets	<u>\$ 731,369</u>	<u>\$ -0-</u>
 Liabilities:		
Operating lease - current portion	\$ 142,286	\$ -0-
Operating lease - noncurrent portion	<u>596,895</u>	<u>-0-</u>
Total lease liabilities	<u>\$ 739,181</u>	<u>\$ -0-</u>

Total operating expense under this lease arrangement for the year ended June 30, 2022, with implementation of GASB 87, was \$142,020 lease expense and \$28,434 related interest expense. For the year ended June 30, 2021, before implementation of GASB 87, lease expense was \$124,092. The future minimum rental payments required under operating lease obligations as of June 30, 2022, having initial or remaining non-cancelable lease terms in excess of one year are summarized as follows:

MARK TWAIN HEALTH CARE DISTRICT

**NOTE K - LEASES (continued)**

Years ending June 30,

	2023	\$	165,894
	2024		169,212
	2025		172,596
	2026		176,048
	Thereafter		<u>119,513</u>
	Total		803,263
	Less: interest		<u>(64,082)</u>
Present value of lease liabilities		\$	<u><u>739,181</u></u>

The weighted average for the remaining lease term of this operating lease is 4.66 and the weighted average discount rate for this operating leases is 3.5%

**Lessor:** The District leases land located in Calaveras County, California and an office building located in Valley Springs, California, to third parties under operating leases. Lease commencement occurs on the date the third parties take possession or control of the land and office building. Original terms for the lease is 50 years for the land lease and 10 years for the office building. Neither lease contains written options to extend the terms. The land lease contains an option for the lessor (the District) to terminate the lease after 35 years. District management believes that this option will not be exercised.

The lease does not contain a readily determinable discount rate. The estimated borrowing rate of 3.5% was used to discount the remaining cash flows for this operating lease.

The land lease requires payment of real estate taxes, and the office building lease requires payment of common area maintenance and real estate taxes, which represent the majority of variable lease costs. Variable lease costs are excluded from the present value of lease obligations.

The District's lease agreement does not contain any material restrictions, covenants, or any material residual value guarantees.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

**NOTE K - LEASES (continued)**

Lessor -lease related assets and liabilities as of June 30, 2022 and 2021 consist of the following:

Assets:	<u>2022</u>	<u>2021</u>
Lease receivable - current portion	\$ 19,415	\$ -0-
Lease receivable - noncurrent portion	<u>257,251</u>	<u>-0-</u>
Total lease assets	<u>\$ 276,666</u>	<u>\$ -0-</u>
<b>Liabilities:</b>		
Deferred revenues - current portion	\$ 25,497	\$ -0-
Deferred revenues - noncurrent portion	<u>243,878</u>	<u>-0-</u>
Total lease liabilities	<u>\$ 269,375</u>	<u>\$ -0-</u>

Total operating revenues under these lease arrangements for the year ended June 30, 2022 under GASB 87 were \$245,925 lease revenues and \$10,032 related interest income revenues. Total operating lease revenues for the year ended June 30, 2021, before the implementation of GASB 87, was \$232,828. The future minimum rental payments required under operating lease obligations as of June 30, 2022, having initial or remaining non-cancelable lease terms in excess of one year are summarized as follows:

Years ending June 30,

2023	\$ 28,791
2024	29,348
2025	29,907
2026	30,468
Thereafter	<u>235,861</u>
Total	354,375
Less: interest	<u>(77,709)</u>
Present value of lease receivable	<u>\$ 276,666</u>

The weighted average for the remaining lease term of this operating lease is 11.86 and the weighted average discount rate for this operating leases is 3.5%

## MARK TWAIN HEALTH CARE DISTRICT

**NOTE L -INVESTMENTS**

The District's investment balances and average maturities were as follows at June 30, 2022 and 2021:

<i>As of June 30, 2022</i>	<u>Fair Value</u>	<u>Investment Maturities in Years</u>		
		<u>Less than 1</u>	<u>1 to 5</u>	<u>Over 5</u>
Money market & ST investments	\$ 9,621,846	\$ 9,621,846		
Total investments	<u>\$ 9,621,846</u>	<u>\$ 9,621,846</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

<i>As of June 30, 2021</i>	<u>Fair Value</u>	<u>Investment Maturities in Years</u>		
		<u>Less than 1</u>	<u>1 to 5</u>	<u>Over 5</u>
Money market & ST investments	\$ 11,013,551	\$ 11,013,551		
Total investments	<u>\$ 11,013,551</u>	<u>\$ 11,013,551</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

The District's investments are reported at fair value as previously discussed. The District's investment policy allows for various forms of investments generally set to mature within a few months. Policies generally identify certain provisions which address interest rate risk, credit risk and concentration of credit risk.

**Interest Rate Risk:** Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways an entity manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a position of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for District operations. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the preceding schedules that shows the distribution of the District's investments by maturity.

**Credit Risk:** Credit risk is the risk that the issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization, such as Moody's Investor Service, Inc. Generally an entity's investment policy for corporate bonds and notes would be to invest in companies with total assets in excess of \$500 million and having a "A" or higher rating by agencies such as Moody's or Standard and Poor's.

**Custodial Credit Risk:** Custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer), an entity would not be able to recover the value of its investment or collateral securities that are in the possession of another party. An entity's investments are generally held by broker-dealers or in the case of many healthcare district's, in government-pooled short-term cash equivalents such as mutual funds.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

**NOTE L -INVESTMENTS (continued)**

**Concentration of Credit Risk:** Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. An entity's investment policy generally allows for different concentrations in selected investment portfolios such as government-backed securities, which are deemed to be lower risk.

**Investment Hierarchy** - The District categorizes the fair value measurements of its investments based on the hierarchy established by generally accepted accounting principles. The fair value hierarchy, which has three levels, is based on the valuation inputs used to measure an asset's fair value: Level 1 inputs are quoted prices in active markets; Level 2 inputs are significant other observable inputs; Level 3 inputs are significant other unobservable inputs. The District investments are solely measured by Level 1 inputs and does not have any investments that are measured using Level 2 or 3 inputs.

**NOTE M - SUBSEQUENT EVENTS**

The District's management has evaluated the effect of significant subsequent events on the financial statements through November 22, 2022, the date the financial statements are issued, and determined that there are no other material subsequent events that have not been disclosed.

# JWT & Associates, LLP

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## *Independent Auditors Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards*

The Board of Directors  
Mark Twain Health Care District  
San Andreas, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Mark Twain Health Care District (the District) as of and for the years ended June 30, 2022 and 2021, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated November 22, 2022.

### *Internal Control over Financial Reporting*

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given those limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

*Compliance and Other Matters*

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

*Purpose of this Report*

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*JW7 & Associates, LLP*

Fresno, California  
November 22, 2022

