

AGENDA Regular Meeting of the Board of Directors Mark Twain HealthCare District Wednesday, September 25, 2013 7:30 a.m. Classroom 2, 2nd Floor* Mark Twain Medical Center

768 Mountain Ranch Road

San Andreas, CA

- 1. Call to Order and Roll Call
- 2. Approval of Agenda
- 3. 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 HealthCare 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.

CONSENT CALENDAR

All items on the Consent Calendar 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 Calendar. If an item is removed, it will be discussed separately following approval of the remainder of the Consent Calendar.

Approval of the August 28, 2013 Minutes (Pg. 1-5)

UNFINISHED BUSINESS

(704 Mountain Ranch Road, Suite)*

Public Comment

 Site Visit and Construction Review at Suites 103-105Larry Cornish / Dr. Allen (Pg. 8, Attachment B) Public Comment
NEW BUSINESS (Classroom 2)
Resource Connection / Food Bank Funding Request
4. MTHCD President's Report
Public Comment
5. Real Estate Update
Monthly Financial Report
7. ACO in Calaveras Update
 8. MTHCD Executive Director Report
Lease Review Adhoc Committee Update

- 10. MTMC Board Report.......Mr. Campana, V.P. Board of Trustees, Ken McInturf, Treasurer, Board of Trustees (pg. 22, Attachment F)
 Public Comment
- 11. Board Comments
 Public Comment

Adjournment

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 competent, professional and compassionate healing.

News

Sports
Real Estate
Photos & Video



Business Directory

Weekly Ads/Grocery Ads

Weather - Roads

Entertainment Search

Life & Style
Columns

About Us

Calendar

Polls

All

Day

12:00

Supervisors

Law Enforcement

Coming Soon...

Wednesday, Sep 18

Letters to the Editor
Froglown USA

THEPINETREE NET The Celebrated News of Calaveras County and Beyond

M. 4. 53 PM PDT Clear 64*P 7W 9 MPH WeatherForYou.com

Posted by: John_Hamilton on 09/15/2013 02:08 PM Updated by: John_Hamilton on 09/16/2013 02:17 PM Expires: 01/01/2018 12:00 AM

U Tweet 0

ATTACHMENT A



Mark Twain Medical Center Expands Technology for ICU Patients

San Andreas, CA...MTMC Uses Robots to Connect Mercy Specialist Physicians to Patients in ICU. With the support of Mercy Telehealth Network, Critical Care Intensivists are now able to be at Mark Twain Medical Center (MTMC) Intensive Care bedsides (virtually) within minutes, with the ability to support time-sensitive decisions. Additionally, this system provides MTMC physicians with the input and support from specialists to allow the patients to remain in their hospital and community, Available 24/7, this will be a collaborative program between the staff at MTMC and intensivists (a physician who specializes in the care and treatment of patients in intensivecare) from The Dignity Health Mercy Telehealth Network...

With a stroke every minute counts.

Telebealth Service

24/7 Stroke diagnosis and treatment for our patients.

Using advanced technology, we fink to Mercy Hospital stroke specialists in Sacramentis from our emergency room:

Outstanding Physicians
Results • Class to Hone



Mark Twain Medical Center

Angels Comp + Arnold Copperopolis - San Andreas Valley Springs

Call 109-754-1968











0 006

209-754-1774 3rd Annual "Island

Faire Luau" Meals on Wheels

Gallery Exhibit, San Andreas -

09:30 Hatha Youa

11:00 "88 Days. The AM Story of Mark Twair in the Mother Lode" Angels Camp -209-736-8197

12:00 VABA Luncheon
with Supervisor
Clift Edson and
The Calaveras
County and Valley
Springs Vision on
Sept

See more at

05:30 Spaghetti Western
PM Dinner and Movie,
Mokelumne Hill 209-286-1401

PM Anonymous

sday, Sep 19

All <u>Gallery Exhibit.</u> **Day** <u>San Andreas -</u>

209-754-1774

All 3rd Annual "Island

The Mercy Telehealth Network connects Mercy neurology specialists in Sacramento with physicians and patients at Mark Twain Medical Center via high-speed data lines to quickly evaluate diagnose and treat patients in our ICU department with hyper-acute strokes, pulmonary disease, and neuro deficits.

"Each day, ICU patients meet with our care team which includes Physical Therapy, Pharmacy, Nursing, Hospitalists, and the ICU Medical Director," commented Joanne Jeffords, MTMC Chief Nursing Officer. "The robot is then activated and the team begins to consult and make recommendations for care, with the intensivists providing expert input. Our robot is utilized daily with all of our ICU patients; we have made this a daily practice by implementing technology that provides a broader range of care for patients in our community. MTMC is providing high-tech, high-touch care every day. Unlike any other rural community hospital, our robot provides this technology in our ICU as a part of our standard daily care program including responding to emergencies for stroke patients."

The Mercy Telehealth Network's telestroke service uses InTouch Health wireless remote robots to connect patients to neurologists and Intensivists from the Mercy Neurological Institute in Sacramento. This technology is the only FDA approved telehealth technology available. Stroke specialists at the hub "control centers" remotely control the wireless, mobile robots located at 12 Northern and Central California hospitals in the network, which enable them to examine and talk directly to patients, consult with on-site physicians, assist and help direct therapy and interact directly with the family. This new robot Technology – is exclusively at Mark Twain Medical Center. The Mercy Telehealth Network hubs are located at Mercy General Hospital in Sacramento and Mercy San Juan Medical Center in Carmichael.

"With the support of Dignity Health and the Elliott Family Foundation, we began this journey about two years ago with the planning and implementation in our Emergency Room for a Telestroke program," said Randy Smart, MD, Medical Director of the intensive care unit at Mark Twain Medical Center, "Both our Emergency Room and ICU patients will now have immediate access and great care from Mercy neurologists and intensivists during critical times, right here at Mark Twain Medical Center."

The robot is five-feet-six-inches tall and has a flat-screen computer monitor "face", on which patients and family members can see and interact with the physician in real time. A zoom-lens camera and

9/18/13

Calaveras News - Breaking News for Calaveras County & Beyond - The Pine Tree .net

Day Faire Luau" Meak on Wheek microphone on top of the screen enables the physician to see and hear patients during examinations, read patient charts, see test results and view images.

05:30 Looking to
PM Volunteer Get
involved Give
back to your
Community of
Arnold?

"This partnership demonstrates the commitment from MTMC to our community that we are continuing to enhance and develop our existing services to meet the health care needs of our community," stated hospital president Craig Marks. "Providing quality care, right here and right now, is our priority at MTMC."

05:30 Taco Night and
PM Live
Music Thursdays
at El Jardin

The Mercy Telehealth Network benefits patients by connecting them to highly trained specialists who might not be available in their home town hospitals and allows patients to be treated in their own communities, close to bome.

06:00 Murphys "Classic PM Car Cruise Nights" "Currently, we are also in the process of expanding TeleHealth into our Family Medical Centers with the support of Dignity Health and the Mark Twain Health Care District," remarked Dr. Curtis Allen, Mark Twain Medical Center Family Medical Center Administrative Director, "This advanced technology will provide patients needing specialty care with continued excellent medical attention via the robot, right here in Calaveras County, and they will not have to travel for their appointments to the valley."

96:00 Debiors PM Anonymous

About Dignity Health

07:00 Rim BAER Public
PM Meeting Notice September 19
2013 @ 7pm

Dignity Health, one of the nation's five largest health care systems, is a 21-state network of nearly 11,000 physicians, 56,000 employees, and more than 300 care centers, including hospitals, urgent and occupational care, imaging centers, home health, and primary care clinics. Headquartered in San Francisco. Dignity Health is dedicated to providing compassionate, high-quality and affordable patientcentered care with special attention to the poor and underserved. In 2012, Dignity Health provided \$1.6 billion in charitable care and services. For more information, please visit our website at www.dignityhealth.org. You can also follow us on Twitter and Facebook.

Friday, Sep 20

About Mark Twain Medical Center

All Gallery Exhibit,
Day San Andreas 209-754-1774

Founded in 1951, Mark Twain Medical Center is a 25-bed critical access hospital providing inpatient acute care, outpatient services and emergency services. The Medical Center's Medical Staff represents a broad range of specialties that ensure access to high quality medical care in a rural community. In addition to being a major provider of health services, Mark Twain Medical Center is also a major source of jobs for area residents. On average, more than 300 people are employed at the hospital and its five Family Medical Centers. The Medical Center is a member of Dignity Health, the fifth largest not-forprofit healthcare system in the nation. For more information, please visit our website at www.marktwainmedicalcenter.org. Mark Twain Medical Center is also on Facebook.

All 3rd Annual "Island
Day Faire Luau" Meals
on Wheels

10:00 Linger Longer at AM Hovey Winery -209-728-9999

05:00 <u>Lagorio's BBQ</u>
PM <u>Fridays</u>

95:00 Angels Camp

Comments

PM Certified Farmer's Market The comments are owned by the poster. We are not responsible for its content. We value free speech but remember this is a public forum and we hope that people would use common sense and decency. If you see an offensive comment please email us at news@thepinetree.net

Saturday, Sep 21

Nested •

Oldest First - Refresh

All Railtown 1897

Day Offers a Special Mark Twain Train Ride Behind Sierra No. 3 on September 21

All 7th Annual

Day Comanche &
Pardec Reservoirs
and Mokelumne
River Cleanup

All Gallery Exhibit.

Day San Andreas :
209-754-1774

All <u>3rd Annual "Island</u>

Day <u>Faire Luan" Meals</u>
on Wheels

09:00 Bear Valley Ski Club Annual Ski Sals

09:00 Greenhouse AM Gardening Class

09:00 Stanislaus River Cleanuo

ATTACHMENT B



768 Mountain Ranch Road San Andreas, CA 95249 direct 209-754-2526 fax 209-754-2681 dignityhealth org

September 6, 2013

Daymon Doss, CEO Mark Twain Medical Center District 768 Mountain Ranch Road San Andreas, CA 95249

Dear Mr. Doss,

As you know, our legal department is preparing a new 5-year sublease with the District (sublessor) for Suites 103-104 which will include the additional 1,600 sq. ft. in Suite 105 to expand our Family Medical Center. The new monthly lease payment for the expanded space (3,904 sq. ft.) will be \$8,859.77 plus CAM charges of \$1,736.01. We anticipate we will have the sublease ready for signatures in 30 days. When approved, the lease will be forwarded to the California Department of Public Health for licensure.

Our need for this additional space, to support psychiatry, workers' compensation and FMC growth, is critical to our provision of health care in the community. The cost of tenant improvements is estimated at \$68,221, which will be amortized over the lease term with no interest. We request the District proceed immediately with the tenant improvements to allow occupancy as soon as possible.

Thanks in advance. If you have any questions, please contact me.

Larry Cornish, VP/COO

Copies: Craig J. Marks, President and CEO, MTMC



PO 8ox 1007 Woodbridge, CA 95258 P 209.464.3352 F 209.368.0600

PROPOSAL

License Number 632667

7/3/2013

Quote# S13-117

Mark Twain Health Care District 768 Mountain Ranch Road San Andreas, CA 95249 Attention: Daymon Doss; Executive Director

RE: MOB 105 remodel

We are pleased to quote the following work per our job walk:

Suite 105

Remove two store front doors and side lights
Demo 12' x 5' concrete
Demo closet to open up hallway.
Demo stone on two columns
Install new level concrete
Patch sheetrock
Acoustic tile
New light
Bring sprinkler head down
Install new store front using the two existing doors with an interior mullion
New carpet.

EXCLUSIONS

- 1. Design (N OTHER QUOTE
- 2. Permits or fees

Total Price: \$ 33,848.00
Price is good for 30 days.
By signing this proposal you agree to pay for work within 30 days of completion

Two add two new pair of doos add \$1,100.00

Contractor

Sate 12, 2013

Date



PO 80x 1007 Woodbridge, CA 95258 P 209.464.3352 F 209.368.0600

PROPOSAL

License Number 632667

7/3/2013

Quote# \$13-117

Mark Twain Health Care District 768 Mountain Ranch Road San Andreas, CA 95249 Attention: Daymon Doss; Executive Director

RE: MOB 104 remodel

We are pleased to quote the following work per our job walk:

Suite 104

Remove two storefront doors and side lights and rear storefront
Demo 12' x 5' concrete
Demo stone on two columns
Install new level concrete
Patch sheetrock
Acoustic tile
New light
Bring sprinkler head down
Install new store front using the two existing doors with an interior mullion
New carpet.
Design Included

EXCLUSIONS

1. Permits and fees

Total Price: \$ 38,373.00 Price is good for 30 days.

By signing this proposal you agree to pay for work within 30 days of completion

Two install two new doors add \$1,100.00

Contractor

Sept 12, 2013 Date 9/12/13

Date

ATTACHMENT C

The Engaging Families Resource Enriching Lives Connection

September 17, 2013

Ms. Lin Reed, Board President Mark Twain Health Care District P.O. Box 668 San Andreas, CA 9249

Dear Lin.

As you recall, I brought to the Mark Twain Health Care District Board a request for funds for The Resource Connection Food Bank. I would like to request \$5,000.00 to assist in paying for the purchase of fresh produce, including the transportation costs, to distribute to our families and individuals in need in Calaveras County. We pay on average approximately \$0.15 per pound, including transportation, for our produce purchased through the Farm to Family Program of the California Association of Food Banks. This would equate to approximately 33,333 pounds of fresh produce that we will be able to distribute.

I want to thank you and the board for allowing me to come and present to you the state of our community when it comes to food insecurity. I am deeply gratified that you would consider this request and look forward to hearing from you soon.

arward

Calaveras Office 1113 Hwy 49 Building 2, Suite 2 San Andreas, CA 95249

Amador Office 10877 Conductor Boulevard Jackson, CA 9568S

T (209) 754-3114 F (209) 754-4014

TheResourceConnection.net

FOOD BANK 206 GEORGE REED DRIVE SAN ANDREAS, CA 95249

MAILING ADDRESS: P.O. BOX 919 SAN ANDREAS, CA 95249

T (209) 754-1257 F (866) 213-4337

Sincerely yours.

Jeannie Hayward

Director

The Resource Connection Food Bank

ATTACHMENT D



768 Mountain Ranch Road San Andreas, CA 95249 209 754 3521 Telephone

To:

Board of Directors

Finance Committee

From:

J.R. Krieg, Controller

Subject:

August 2013 Financial Results

Date:

September 19, 2013

MARK TWAIN HEALTH CARE DISTRICT:

The Statement of Revenues and Expenses for the District reported an operating income <u>before</u> Programs and Events of \$18,853 as compared to the budgeted operating income of income of \$10,407. Year-to-date operating income before Programs and Events is \$34,599 versus a budget of \$21,712.

Total revenues were 1% below budget due to lower interest income than budgeted, and 3% below the prior year due to a decrease in tax revenues.

Total expenses **before** Programs & Events were 10% under budget mostly resulting from lower non-utility expenses (dues & subscriptions, travel, community education) than budgeted.

Programs & Events expenses were \$4,737, all for the upcoming Pink in the Night event, versus a budget of \$9,892.

Operating income <u>after Programs</u> and Events was \$14,116 versus a budget of \$516. Year to date operating income after Programs and Events is \$29,862 versus a budget of \$1,928.

During August \$4,800 was spent on traffic studies related to the new Angels Camp Family Medical Center which brings the total amount spent towards the land costs to \$24,454. These costs are being capitalized.

The Minority Interest in Mark Twain Medical Center decreased by \$189,027 in August versus a budgeted gain of \$128,146 due to losses from operations and investments of the medical center.

The District's cash and investments balance as of August 31, 2013 is \$2,226,341 as compared to beginning of the year balance of \$2,336,545.

TCA Partners, LLP

A Certified Public Accountancy Limited Liability Partnership

1311 E. Herndon Avenue, Suite 211 Fresno, California 93720 Voice: (559) 431-7708 Fax:(559) 431-7685

September 16, 2013

Daymon Doss, CEO Mark Twain Health Care District 768 Mountain Ranch Road San Andreas, California 95249

We are pleased to confirm our understanding of the services we are providing for the Mark Twain Health Care District (the "District") for the year ended June 30, 2013.

We will audit the statement of balance sheet of the District as of June 30, 2013, and the related statements of revenues, expenses and changes in net assets, and cash flows for the year then ended.

The objective of our audit is the expression of an opinion about whether your financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles and to report on the fairness of the additional information referred to in the first paragraph when considered in relation to the financial statements taken as a whole.

We will conduct our audit in accordance with U.S. generally accepted auditing standards and will include tests of the accounting records of the District and other procedures we consider necessary to enable us to express an opinion that the financial statements are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. If our opinion is other than unqualified, we will fully discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit engagement, we will not issue a report as a result of this engagement.

As part of our audit, we will obtain an understanding of the organization's internal control to plan the audit and to determine the nature, timing, and extent of auditing procedures necessary for the expressing of our opinion concerning the financial statements. Our audit is not designed to provide assurance on internal control or to identify reportable conditions. However, we will inform the Board or the Audit Committee of any matters involving internal control and its operation that we consider reportable conditions under standards established by the American Institute of Certified Public Accountants. The management of the District is responsible for establishing and maintaining effective internal control over financial reporting. In fulfilling this responsibility, estimates and judgments by the management are required to assess the expected benefits and related costs of internal control policies and procedures. The objectives of internal control are to provide management with reasonable, but not absolute, assurances that assets are safeguarded against loss

0

from unauthorized use or disposition, that transactions are executed in accordance with management's authorizations and recorded properly to permit the preparation of financial statements in accordance with U.S. generally accepted accounting principles.

Management's responsibility includes the establishment and maintenance of adequate records and effective internal controls over financial reporting and compliance, the selection and application of accounting principles, and the safeguarding of assets. Management is responsible for adjusting the financial statements to correct material misstatements and for confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

We understand that you will provide us with the basic information required for our audit and that you are responsible for the accuracy and completeness of that information. We will advise you about appropriate accounting principles and their application and will assist in the preparation of your financial statements and tax returns, but the responsibility for them remains with you. This responsibility includes maintaining adequate records and related internal control policies and procedures, selecting and applying accounting principles, accepting actuarial methods and assumptions used by the actuary, and safeguarding assets. Management is also responsible for identifying and ensuring the organization complies with applicable laws and regulations.

As part of our engagement, we may also propose standard, adjusting, or correcting journal entries to your financial statements. Management, however, has final responsibility for reviewing the proposed entries and understanding the nature and impact of the proposed entries to the financial statements. It is our understanding that management has designated qualified individuals with the necessary expertise to be responsible and accountable for overseeing the services performed as part of this engagement.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts, may include tests of the physical existence of inventories, and may include direct confirmation of receivables and certain other assets and liabilities by correspondence with selected funding sources, creditors, and financial institutions. We will request written representations from your attorneys (if applicable) as part of the engagement, and they may bill you for responding to the inquiry. At the conclusion of our audit, we will also request certain written representation from you about the financial statements and related matters.

An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; therefore, our audit will involve judgment about the number of transactions to be examined and the areas to be tested. Also, we will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from errors, fraudulent financial reporting, misappropriation of assets, or violations of laws or governmental regulations that are attributable to the District or to acts by management or employees acting on behalf of the District. However, because of the concept of reasonable assurance and because we will not perform a detailed examination of all transactions, there is a risk that material errors, irregularities, or illegal acts, including fraud or defalcations, may exist and not be detected

by us. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. We will inform you, however, of any matters of that nature of which we become aware during our engagement.

Our responsibility as auditors' is limited to the period covered by our audit and does not extend to matters that might arise during any later periods for which we are not engaged as auditors.

We expect to begin our audit in the fall of 2013 and to issue our report in November or December, 2013.

Our fees for these services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, typing, postage, copies, or telephone calls), except that we agree that our gross professional fee will not exceed \$9,500. All travel and out-of-pocket expenses will be billed separately. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered periodically as work progresses and are payable on presentation. In accordance with our firm policies, work may be suspended if your account becomes 30 days or more overdue and may not be resumed until your account is paid in full. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

If any dispute arises among the parties hereto, the parties agree first to try in good faith to settle the dispute by mediation administered by the American Arbitration Association under Rules for Professional Accounting and Related Services Disputes before resorting to litigation. Costs of any mediation proceeding shall be shared equally by all parties.

Client and accountant both agree that any dispute over fees charged by the accountant to the client will be submitted for resolution by arbitration in accordance with the Rules of Professional Accounting and Related Services Disputes of the American Arbitration Association. Such arbitration shall be binding and final. In agreeing to arbitration, we both acknowledge that in the event of a dispute over fees charged by the accountant, each of us is giving up the right to have the dispute decided in a court of law before a judge or jury and instead we are accepting the use of arbitration for resolution.

We appreciate the opportunity to be of service to the District and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us.

Sincerely,

7CA Partners, LLP

APPROVED:		
Name and Title		
Date		

ATTACHMENT F



Best Practices for Governance Transparency

Transparency

- All Board members should receive an orientation to the current obligations of the Ralph M. Brown Act.
- An annual Board Resolution affirming an understanding of the Ralph M. Brown Act obligations will confirm the Board's understanding and acceptance of these obligations.

Executive Compensation and Benefits

- The District should have a written policy that establishes a process for determining executive compensation, including any and all benefits, which clearly documents the basis for executive compensation decisions.
- In those instances where the Board intends to discuss compensation issues, that intent should be noted on the posted Board agenda.
- Executive compensation should be discussed in an open session of the Board
 meeting when possible; with the understanding there are a limited number of
 circumstances that necessitate discussion in closed sessions. Advice on what
 qualifies for an exception should be requested from the District's legal counsel.
- The Board should define those positions considered to be executive positions.
- All terms and conditions of the Chief Executive Officer's compensation package must be described in an Employment Agreement.

Conflict of Interest

- As public entities, Districts are required to have a Conflict-of-Interest Code.
- The District's Conflict of Interest code requires approval by the Board of Supervisors by October 1 of each even numbered year.
- The District must define and identify by job title those positions subject to the filing provisions of Form 700; statement of economic interest.
- The District should specify an individual as the responsible party for assuring those required filers do indeed submit an accurate and timely filing.
- The Board should receive routine reports on compliance with Form 700 filings.

Appropriate Use of Public Funds

• The District should have a written policy, as well as a specific set of procedures, for the requesting public funds. The District should be clear in this policy that public funds will be used only for the advancement of the public purposes of the District. The specific public purpose to be served should be noted on the request for funds.

Purchasing

- Healthcare District Law describes the process to be used in the awarding of certain contracts.
- Documenting the value received for all contracts awarded is important; the lowest bidder may not be the best value.

Governing State Agencies

There are numerous state and local agencies which have oversight authority over Healthcare Districts. These agencies should be identified by name and the Board should receive regular updates about every required reports being filed. Examples of overseeing agencies would be the California Department of Public Health, the designated state agency responsible for ensuring compliance with State and Federal regulations governing hospitals; the State Controller for reporting of finance and salary data for all Special Districts; the Office of Statewide Health Planning and Development for financial and quality of care reporting on hospital services; and the Local Area Formation Commission, responsible for regular assessment of local government entities.