



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

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

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

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

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 – January 26, 2022 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:

- Un-Approved Special Finance Committee Meeting Minutes for November 17, 2021:
- Un-Approved Special Board Meeting Minutes for November 17, 2021:
- There were no meetings or minutes for December 2021:

B. Correspondence:

- Calaveras Senior Center – Thank You (Nov. 23, 2021)
- Calaveras Community Foundation (Nov 2021)

C. Resolution: (AB 361) Gov. Code Sect. 54953(e)(3) - Extend the time to teleconference:

- **Resolution 2022 - 02:** Authorizing Remote Teleconference Meetings of the Board of Directors (AB 361) for a 30-day period – Expires Feb 25, 2022

6. MTHCD Reports:

A. President’s Report:.....Ms. Reed

- Association of California Health Care Districts (ACHD):
 - ACHD January 2022 Advocate:
 - California Advancing & Innovating Medi-Cal Program (Cal AIM) Funding:...Ms. Hack
- Meetings with MTHCD CEO:

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

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

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

- Restatement MTHCD 401k Plan – Full Document is Available at the District Office:
 - **Resolution 2022 – 03 MTHCD 401k Plan – Restatement:** Public Comment - Action

- Strategic Planning - Matrix:.....Dr. Smart
- District Projects Matrix – Monthly Report:Dr. Smart
- Credentialing:Dr. Smart
- COVID Vaccine Outreach:Dr. Smart
- MTMC Digital Sign - City Signs:Dr. Smart
- Behavioral Health Program:.....Ms. Deax-Keirns
- District Program Manager:.....Ms. Stanek
- Grant Report:.....Ms. Tapps
- ACHD Certification:.....Ms. Stout / Ms. Tapps
- Quality – Dec. 2022:.....Ms. Terradista
- MedStatix - Dec. 2021:Ms. Terradista
- VS H&W Center – Policies and Forms: Public Comment – **Action**
 - Policies for January 26, 2022 - Valley Springs Health & Wellness Center:

New Policies

- Referrals to Community Service
- Consent for Treatment 1.0
- Depression Screening
- Assessment and Treatment Planning
- Consent and Information Sharing-Children
- Integrated Behavioral Health Peer Review
- Patient Engagement and Re-Engagement
- Patient Privacy, Confidentiality & Release of Information
- Employee COVID-19 Vaccine & Precautions Policy
- Standardized Procedure for Employee COVID-19 Rapid Testing

E. Stay Vertical Calaveras:.....Mr. Shetzline / Ms. Stanek

7. Committee Reports:

This Institution is an Equal Opportunity Provider and Employer
 Agenda – January 26, 2022 MTHCD Special Board Meeting

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

- 2020-2021 Audit: Public Comment – Action
- Financial Statements Will be Presented for November & December 2021:
 - November 2021: Public Comment – Action
 - December 2021: Public Comment – Action

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

C. Ad Hoc Personnel Committee:Ms. Reed / Ms. Minkler

- Personnel Manual: Public Comment – Action

D. Ad Hoc Grants Committee:.....Ms. Reed / Ms. Sellick

- Inner Wellness – Dana M. Nichols:

8. Board Comment and Request for Future Agenda Items:

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

9. Next Meeting:

- A. The next MTHCD Board Meeting will be Wednesday February 23, 2022 at 9am.

10. Adjournment: Public Comment – Action:

Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Jan. 26, 2022 Board Meeting

Time: Jan 26, 2022 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89642184578?pwd=YkNoV0RQaHZ2eHFiVVVhbJMUXFRUT09>

Meeting ID: 896 4218 4578

Passcode: 205397

One tap mobile

+16699006833,,89642184578#,,,,*205397# US (San Jose)

+12532158782,,89642184578#,,,,*205397# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 896 4218 4578

Passcode: 205397

Find your local number: <https://us02web.zoom.us/u/kdQhSIimgd>

- 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.

This Institution is an Equal Opportunity Provider and Employer
Agenda – January 26, 2022 MTHCD Special Board Meeting



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

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

7:30 am
 Wednesday November 17, 2021

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:

Meeting called to order by Ms. Hack at 7:33am.

2. Roll Call:

	In Person	Via Phone/Zoom	Absent	Time of Arrival
Lori Hack	X			
Richard Randolph	X			

This Institution is an Equal Opportunity Provider and Employer

Minutes – Nov. 17, 2021 MTHCD Special Finance Committee Meeting

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

Strike Resolution 2021-11 as unnecessary as the meeting is still within the 30-day blanket of Resolution 2021-10.

Public Comment: None

Motion: to approve Agenda with amendment by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

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

Hearing None

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

A. Resolution 2021 – 11: Public Comment

- **Authorizing Remote Teleconference Meetings of The Board of Directors for a 30-Day Period.**

Deemed unnecessary at this time.

B. Un-Approved Minutes:

- Special Finance Committee Meeting Minutes for October 14, 2021.
- Finance Committee Meeting Minutes for October 20, 2021.

Public Comment: None

Motion: to approve Consent Agenda and Minutes by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

6. Chief Executive Officer's Report:

- **Clinic Projections:**

Business Plan for the Clinic includes closing the clinic to commercial payment patients. The Clinic will serve Medi-Cal, Medi Care, managed Medical and Pediatric patients only. They will continue to serve current patients.

- **Recruiting Update:**

Currently, the Clinic is looking to expand Dental and Behavior Health. VSHWC has hired 2 new Nurse Practitioners.

This Institution is an Equal Opportunity Provider and Employer

Minutes – Nov. 17, 2021 MTHCD Special Finance Committee Meeting

- Grant Summary:

“See page 14 of the packet”

7. Real Estate Review:

Nothing to report.

8. Accountant’s Report: Public Comment - Action

- October 2021 Financials Will Be Presented to The Committee:

The Balance Sheet shows a strong cash position. October revenue appears a little lower than previous months, and a few expenses are higher, bringing the annualized net loss higher.

The Committee would like a bullet point on the Narrative to list the Current Year to Date COVID expenses.

- Annual Audit – July 1, 2020 – June 30, 2021 Update:

Information is being sent to the Auditor daily. It is looking like we are getting very close to getting him everything he needs. We will spend the afternoon working with the auditor today.

Public Comment: None

Motion: to approve Oct. Financials and Interest & Reserves Report by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

8. Treasurer’s Report:

Nothing to report.

10. Comments and Future Agenda Items:

Hearing None

11. Next Meeting:

- Wed. January 19, 2022 at 9am.

12. Adjournment: - Action

Public Comment: None

Motion: To adjourn by Ms. Hack

Second: Mr. Randolph

Vote: 2-0

Time: 8:23am.

This Institution is an Equal Opportunity Provider and Employer

Minutes – Nov. 17, 2021 MTHCD Special Finance Committee Meeting

Traci Tapps is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Nov 17, 2021 07:30 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/87074415676?pwd=UVhmdHVmeENDMWFtVkZFUXgxZmdyZz09>

Meeting ID: 870 7441 5676

Passcode: 094143

One tap mobile

+16699006833,,87074415676#,,,,*094143# US (San Jose)

+12532158782,,87074415676#,,,,*094143# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

Meeting ID: 870 7441 5676

Passcode: 094143

Find your local number: <https://us02web.zoom.us/u/kbnF1Qsch>

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.

This Institution is an Equal Opportunity Provider and Employer

Minutes – Nov. 17, 2021 MTHCD Special Finance Committee Meeting



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 17, 2021
 9:00 am**

**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:

Meeting called to order by Ms. Reed at 9:00am.

2. Roll Call:

	In Person	Via Phone/Zoom	Absent	Time of Arrival
Lin Reed	X			
Debbie Sellick	X			
Lori Hack	X			
Richard Randolph	X			
Nancy Minkler	X			

This Institution is an Equal Opportunity Provider and Employer
 Minutes – Nov 17, 2021 MTHCD Special Board Meeting

3. Approval of Agenda: Public Comment - Action

Public Comment: None

Motion: to approve Agenda by Mr. Randolph

Second: Ms. Hack

Vote: 5-0

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

Hearing None

5. Consent Agenda: Public Comment - Action

A. Un-Approved Minutes:

- Un-Approved Special Finance Committee Meeting Minutes for October 14, 2021
- Un-Approved Finance Committee Meeting Minutes for October 20, 2021
- Un-Approved Special Board Meeting Minutes for Oct 8, 2021
- Un-Approved Special Board Meeting Minutes for Oct 9, 2021
- Un-Approved Board Meeting Minutes for October 27, 2021.

B. Resolution: Informational Only:

- **Resolution 2021-10:** Authorizing Remote Teleconference Meetings of the Board of Directors for a 30-day period – Expires Nov. 27, 2021

Public Comment: None

Motion: to approve Consent Agenda and Minutes by Mr. Randolph

Second: Ms. Minkler

Vote: 5-0

6. MTHCD Reports:

A. President's Report:

- Association of California Health Care Districts (ACHD):
 - ACHD November 2021 Advocate:
"See Packet pages 32-36"

This Institution is an Equal Opportunity Provider and Employer
Minutes – Nov 17, 2021 MTHCD Special Board Meeting

- California Advancing & Innovating Medi-Cal Program (CalAIM) Funding:

Health Plans are getting closer to finding out what services are covered by CalAIM

- Meetings with MTHCD CEO:

Conversations included Community Education Event, Staff/Hiring issues, and discussions about the Strategic Planning Event.

B. MTMC Community Board Report:

Meeting this Friday

C. MTMC Board of Directors:

Meeting Tuesday next week

D. Chief Executive Officer's Report:

- Program Manager – Laurel Stanek: is working as the Referral Coordinator at VSHWC. She is also the District Program manager for RoboDoc, Stay Vertical and the “Let’s All Smile” program. Ms. Stanek will update the Board Quarterly.

- Strategic Planning - Matrix:

“Handout was given”

- District Projects Matrix – Monthly Report:

“See packet pg 38”

- COVID Vaccine Outreach:

The VSHWC has administered 500 vaccines to date. Approx. 20-30 patients every Thursday. The Community shows up for the Vaccination Clinic and Dr. Smart is fielding a lot of general questions regarding the COVID Vaccine.

- Grant Schedule:

“See packet pg 30”

- MTMC Foundation Grant – **Action**

- **Resolution 2021-12:**

Restricts MTMC to use the \$328,000 gifted by the MTHCD for The Endoscopy Project only.

Public Comment: None

Motion: to approve resolution 2021-12 by Ms. Minkler

Second: Ms. Hack

Roll call vote: Ayes – Ms. Minkler, Ms. Hack, Ms. Sellick, Ms. Reed. Nays - 0

Mr. Randolph abstained from vote.

Vote: 4-0

- Behavioral Health Program:

- Susan Deax-Keirns, LFT is the Behavior Health Manager. She currently oversees 2 LCSW at the Clinic. Will report to the Board Quarterly on progress of expanding Behavior Health services.

E. VSHWC Quality Reports:

- Quality – Oct. 2021:

“See packet pg 40”

This Institution is an Equal Opportunity Provider and Employer
Minutes – Nov 17, 2021 MTHCD Special Board Meeting

- MedStatix:

“See packet pgs 41-43”

E. Stay Vertical Calaveras:

Laurel Stanek met with Steve Shetzline yesterday to get detailed information about the current status of the program. She will help with scheduling, recruiting instructors and help to develop an inventory of supplies.

7. Committee Reports:

A. Finance Committee:

- Financial Statements – Oct. 2021: Public Comment – **Action**

Update: There is also a financial impact from the COVID pandemic. This is being offset by Federal and State grants.

Low revenue ties to low patient visits due to loss of Providers.
The 2021 FYE audit is moving on schedule.

Public Comment: None

Motion: To approve Oct. Financials and Interest & Reserves Report by Ms. Minkler

Second: Ms. Sellick

Vote: 5-0

B. Ad Hoc Policy Committee:

Nothing to report

C. Ad Hoc Personnel Committee:

Meeting today to discuss succession planning.

D. Ad Hoc Grants Committee:

Meeting after the first of the year.

8. Board Comment and Request for Future Agenda Items:

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

- Adopt an Elder/Child - Calaveras Health & Human Services- Wed Dec 8, 2021.

9. Next Meeting:

A. Holiday Schedule:

The next Finance Committee meeting will be Wednesday January 19, 2022 at 9am.

The next Board meeting will be Wednesday January 26, 2022 at 9am.

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

Note: January meeting will include 2 months of Financials and the Draft Audit.

Public Comment: None

Motion: To adjourn by Mr. Randolph

Second: Ms. Hack

Vote: 5-0

Time: 10:16am.

Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: Nov. 17, 2021 MTHCD Special Board Meeting

Time: Nov 17, 2021 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88431217829?pwd=U0dqeVhTSE94QU1nVIRVTTV2bE4yUT09>

Meeting ID: 884 3121 7829

Passcode: 080057

One tap mobile

+16699006833,,88431217829#,,,,*080057# US (San Jose)

+13462487799,,88431217829#,,,,*080057# US (Houston)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 884 3121 7829

Passcode: 080057

Find your local number: <https://us02web.zoom.us/u/kZud9y4cJ>

- 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.

11-23-21

Dear Mark Twainers:

what a lovely surprise!
Ken Mc Inturf presented us
with a check for \$3000, a
gift from you to us. What
a generous act on your part.

The Senior Center is surviving
through all of this Covid-19
mess and pulling ourselves up
by our bootstraps and
surviving. Lunches are in
full swing now in the
dining room and take-out.

Your kind donation will
help our budget in many
ways. Please know how
grateful we are.

Our hospital is a great
asset to our County and we
all love that it is right
here in San Andreas!

Thank you so much!
Lucy Shein
coordinator

Calaveras County Senior Center
P O Box 1526
San Andreas, CA 95249

SACRAMENTO CA 957

23 NOV 2021 PM 1 L





November, 2021

Greetings,

After a long year that brought tragedy to some in our County and continued challenges to all of us, we at the Calaveras Community Foundation hope this finds you, your family and friends well and returning to more normal participation in the life and activities of our communities.

We recognized as the impact of the COVID-19 pandemic became apparent that the plans of many of our grant and scholarship recipients would change. Recipients of COVID-19 related grants from our Disaster Relief Fund were able to put funds to work responding to needs created by the pandemic, but other grant recipients found it difficult or impossible to complete their projects. We understood the challenges caused by business closures and remote learning and offered a 6-month extension to all our 2020 grant recipients. A number of our grant recipients have now been able to complete their projects, at least partially, and many others are on track to do so, demonstrating the dedication of those working with charitable organizations in our County. Scholarship recipients who had to put their plans on hold for financial or other reasons will still be able to access their funds when they enroll.

With the continued support of our donors, we were able to award over \$110,000 in grants and over \$17,000 in scholarships this year, bringing the total to more than \$2.8 million since our founding. Please see the enclosed list of competitive grants awarded.

We are thrilled to announce the recent establishment of a new scholarship that will support students entering the medical field. Never has the importance of this been more apparent, and we are deeply grateful to the donors for their vision and generosity.

The ability of the Calaveras Community Foundation to continue to award grants and scholarships at the same level depends on continued support from those who are able to contribute.

We urge you to continue as a donor and to consider increasing your generosity. You may contribute on our website or by sending us a check. Please indicate if you wish to contribute to a particular fund or scholarship; if not, your donation will be added to our general funds. As always, donations will only be used to help residents of Calaveras County.

Thank you in advance.

Sincerely,

Linda Kangeter, President

Board of Directors

Terry Beaudoin • Merita Callaway • Mary Jane Genochio • Denise Ebbett • Brent Harrington • Chyrl Hillis
Linda McCall Kangeter • Sarah Lunsford • Christy Maynard • Pam Taylor

P.O. Box 1436 • Angels Camp, CA 95222 • 209/736-1845
info@calaverascommunityfoundation.org
A 501(c)(3) organization; TIN 68-472056

**Resolution No. 2022 - 02
Authorizing Remote Teleconference Meetings of The Board of
Directors for A 30-Day Period – Expiring Feb 25, 2022**

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

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

This Institution is an Equal Opportunity Provider and Employer

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 26th day of January 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 – 02 was duly adopted by the Board of Directors of said District at a Special Meeting held on the 26th day of January 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



ACHD
ASSOCIATION OF CALIFORNIA
HEALTHCARE DISTRICTS

ACHD Advocate

January 2022

What's New This Month:

- Envisioning the Future
- Advocacy Update: Legislature Kicks off the New Year
- [Utilizing Technology to Combat Misinformation](#)

CEO MESSAGE

It's hard to believe 2022 is upon us. When I think back on the past two years, it's hard to recall a time when we weren't living with COVID-19. Together, we've had to adapt in order to ensure business continuity, despite an ongoing pandemic. Like it or not, there are many things about how we do business that are here to stay. Zoom meetings and gatherings have become a standard practice that will be part of how we communicate far into the future. That being said, it is my hope that in 2022 the relationship between ACHD and its members is strengthened through safe, in-person interactions, and continued virtual activities.



Cathy Martin
Chief Executive Officer

In February 2022 we look forward to the ACHD Board of Directors embarking upon strategic planning efforts that will shape the future of the organization. The Board and ACHD team will work collaboratively over the course of two days to develop a long-term strategic plan that will set the course for the Association through 2025. ACHD has worked hard over the last two years to build a strong foundation upon which to develop and execute an ambitious strategy that will serve members into the future. As the Board and team identify priorities and strategies for achieving success, I invite you to reach out to me directly about how ACHD can best serve your district. It is this member engagement that will ensure we are on the right path.

I hope you all had some down time during the holidays and that you find yourself re-energized and ready to take on 2022. Happy New Year everyone!

LEGISLATIVE UPDATE

On Monday January 3, the legislature kicked-off the final year of the 2021-22 legislative session. As a reminder, the legislature has moved from the Capitol building to a temporary office space across the street. Access a complete list of legislators and their [new room assignments here](#).

On Monday, Assemblymember Lorena Gonzalez announced she will be retiring from the legislature to run the California Labor Federation. Following this announcement Assembly Speaker Rendon [announced](#) new committee assignments, most notably Assemblymember Chris Holden will now chair the Assembly Appropriations Committee.

We expect the coming weeks to be extremely busy, with deadlines for two-year bills already fast approaching. [View a complete set of dates and deadlines for 2022](#). Additionally, the Governor will release his 2022-23 budget the week of January 10, officially kicking off the budget season. ACHD will share updates following the release of the Governor's budget. With the projected historic and continued surplus, it's our understanding the budget will include a number of investments in on-going projects, rather than one-time spending, and will include notable investments in workforce.

Advocacy in Action

Prior to returning to Sacramento, ACHD met with Assemblymember Suzette Valladares (R-Santa Clarita) for a tour of Antelope Valley Hospital District in Lancaster. The tour and meeting showcased the important work and unique challenges facing healthcare districts. Our team looks forward to continuing these tours with legislators in 2022.



As always, ACHD's Advocacy Team is monitoring and advocating on bills and budget policies impacting healthcare districts and will keep you apprised of those efforts as the legislative session progresses.

UPCOMING EVENTS



Utilizing Technology to Combat Misinformation

January 27, 2022 | 10:00 - 11:00 AM

Presented by:



Mac Clemmens
CEO
Streamline



Maria Lara
National Director
Streamline



[Register Here](#)

Got content to share?
Submit an education proposal today!

ACHD is currently seeking content for the 2022 Education

Calendar. These sessions are a great opportunity for partners and districts alike to share best practices or tools that would be successful at other healthcare districts. If you are interested in learning more, or submitting a proposal for one of our events, [please click here](#).

To view all of ACHD's recorded education content, [please click here](#).

The Association of California Healthcare Districts (ACHD) represents Healthcare Districts throughout the state's urban, suburban and rural areas. California is home to 79 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.

POST-PPA RESTATEMENT FAQ

What is a plan restatement?

A restatement is a complete re-writing of the plan document. It incorporates changes from any plan amendments that may have been adopted since the last time the document was re-written.

Is the current plan restatement mandatory or voluntary?

While some plan sponsors choose to restate their plans for various reasons, the current plan restatement is mandatory. Failure to complete the restatement by the July 31, 2022, deadline will jeopardize a plan's tax-qualified status.

Which types of plans must be restated?

All qualified retirement plans must be restated from time to time; however, they are divided into various cycles depending on plan type and document type. For example, there are different restatement cycles for defined benefit plans and defined contribution plans. There are also different cycles for individually designed (attorney-drafted) plan documents and pre-approved plan documents.

What is a pre-approved plan?

A pre-approved plan is one the IRS has reviewed and approved all of the options that are available. They issue an advisory or opinion letter as evidence of the pre-approved status. All employers who adopt a pre-approved plan covered by such a letter are entitled to rely on the approval letter issued at the "global" level without applying for their own, individual determination letter. In order to create a "level playing field," the IRS sends out the new approval letters for all pre-approved plan documents at the same time. The PPA approval letters were issued on June 30, 2020.

What are some of the changes in the Post-PPA Document?

This "Post-PPA Restatement" contains provisions for all retirement plan related legislation enacted prior to February 1, 2017. Some highlights include:

- Expansion of the definition of "spouse" to include those of the same gender.
- Availability of plan forfeitures to offset certain additional types of company contributions.
- Ability to amend safe harbor 401(k) plans once the year has already started.
- Allowance of in-plan Roth rollovers.

Why do we have to restate our plan?

Plan documents are drafted based on laws and regulations set forth by Congress, the Internal Revenue Service and the Department of Labor. As those laws and regulations change, documents must be updated to reflect those changes. The deadline for the last mandatory restatement was April 30, 2016, but it was based on documents approved by the IRS in early 2013. Since then, there have been a number of regulatory and legislative changes impacting retirement plans.

Don't we already have amendments addressing these changes?

Yes. The IRS recognizes that if plans had to be restated every time a regulation changes, we would be continuously re-writing plan documents. Thus, they created cycles during which plans simply adopt so-called "good-faith" or "snap-on" amendments addressing new laws instead of going through a full restatement; however, those amendments are similar to summaries of the language that is otherwise required. At the end of a given cycle, the plan document is re-written to incorporate the full text of the language that the good-faith amendments summarized.

We just restated our plan. Do we really have to do it again?

Yes. Regardless of how recently you may have restated your plan, if you used a pre-approved document, it could not have satisfied the new requirements since the IRS had not yet issued any new approval letters. As a result, you must restate again. The good news is that there is a 2-year window for completing the Post-PPA restatement, and you have flexibility within that window as to when your plan is restated. Keep in mind, however, that two years can pass quickly and certain plan provisions may impose other timing restrictions necessitating earlier restatement.

Our plan is brand new - we just set it up. Do we need a new plan document already?

Yes. As noted above with respect to plans that recently restated, newly created plans could not have satisfied the Post-PPA restatement requirement since the IRS had not yet issued the approval letters. As a result, even plans that were only recently established must restate. Again, the 2-year window offers timing flexibility.

We are considering terminating our plan. If we terminate before July 2022, do we still have to restate?

The answer is a definite maybe. If you intend to seek the IRS' blessing for your plan termination, a full restatement is required as part of that process. If you will forego the determination letter but you have timely adopted all previously required interim amendments (described above), then the Post-PPA restatement is not strictly mandatory as long as the plan is terminated prior to July 31, 2022. However, in that event, the IRS pre-approval letter for the plan document will not cover those interim amendments. That means, theoretically at least, that the IRS could challenge the validity of those amendments on audit (yes, the IRS can audit terminated plans). As a result, we suggest that you strongly consider restating your plan as part of the termination process.

What is the restatement deadline?

All pre-approved defined contribution plans must be restated within 2 years of the date the IRS issues the approval letters. The IRS has announced that the PPA restatement window will begin on August 1, 2020. If all goes as planned, the final deadline to complete the restatements will be July 31, 2022.

Can the plan pay for the restatement?

Yes. Since the current plan document restatement is required to maintain the plan's tax-qualified status, the Department of Labor allows the fee to be paid out of plan assets.



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

RESOLUTION NO. 2022 – 03

OF THE BOARD OF DIRECTORS

MARK TWAIN HEALTH CARE DISTRICT

Whereas, the Employer has the power to restate the Plan, on Jan. 26, 2022, the following resolutions to amend and restate the Mark Twain Health Care District 401(k) Plan (the Plan) was duly adopted by the Board of Directors of Mark Twain Health Care District, and that such resolutions have not been modified or rescinded as of the date hereof:

RESOLVED, that the form of Plan presented to the Board of Directors is a Cash or Deferred Profit-Sharing Plan as authorized under Internal Revenue Code sections 401(a), 401(k), 402(g), 401(m) and 501(a). This restatement shall be effective January 1, 2022.

RESOLVED, that the form of the Plan presented to the Board of Directors is a restatement intended to meet the requirements as listed in IRS Notice 2017-37 as required in IRS Revenue Procedure 2016-37.

RESOLVED, that the Mark Twain Health Care District 401(k) Plan (the Plan) presented to this meeting are hereby adopted and approved and that the proper officers of the Employer are hereby authorized and directed to execute and deliver to the Plan Administrator one or more counterparts of the Plan.

RESOLVED, that the proper Officers of the Employer shall act as soon as possible to notify employees of the Employer of the restatement of the Plan by delivering to each employee a copy of the Summary Plan Description of the Plan in the form of the Summary Plan Description presented to the Board of Directors of MARK TWAIN HEALTH CARE DISTRICT which form is hereby approved.

The undersigned certifies that these are true and correct copies of the resolutions approved and adopted by the Board of Directors of the Employer on the date first written above. The undersigned further certifies that attached hereto are true copies, as approved and adopted in the above resolutions, of the Adoption Agreement, Base Plan Document, Trust Agreement, Summary Plan Description, and Plan Expense Policy.

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

RESOLUTION NO. 2022 - 03
Signature Page

Linda Reed, President: _____

I, Debra Sellick, Secretary of the Mark Twain Health Care District Board of Directors
Do Hereby Certify that the forgoing Resolution No. 2022 – 03 was duly adopted by the Board
of Directors of said District at a Meeting held on the 26th day of January 2022 by the following
vote:

Ayes:

Nays:

Absent:

Abstain:

Attest:

Debra Sellick, Secretary: _____ Date _____

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

**Mark Twain Health Care District
Strategic Matrix 2021-2023**

			Lead	Date	Goals	
I.		Workforce Health and Stability			Goals	Current Activity
	A.	Prevent Burnout, increase retention, emotional support			Ensure 1:1 employee checkups BH Mindfulness exercises Monitor Overtime Positive rewards	Monitoring employees daily; provided jackets for holiday gift
	B.	"Grow Your Own", CCOE CTE			Financial Partnerships Integrate HS CTE education	Meeting with CTE Coordinator
	C.	Recruiting and Graduate Medical Education Partnerships			Partner with training NP Partner with Tauro/MTMC Explore Stanislaus State NP precepting	Discussing with Stanislaus State
II.		Relationships, Alignment, Collaboration				
	A.	MTMC, HHS, Public Health, Non-Profits, Schools, CCOE			Joint Projects/Programs See III, A,B,C	"Long Covid" program: MTMC, Calaveras County, MTHCD
	B.	Links on Websites and Social Media			Public Education and Awareness	
	C.	"Program of The Month, etc" (billboards, media)			Program Manager to select and implement, Public Awareness	
III.		District Community Programs				
	A.	Robo-Doc			Kids stay in school Parents can stay at work	Schools in a state of flux
	B.	Stay Vertical			Identify and recruit seniors who are at risk to fall	Classes started
	C.	Let's All Smile!			Design program where children get preventive dentistry	awaiting dental infrastructure
	D.	Covid-19 Vaccination Hub			Continue to follow CDC guidance for community	over 600 vaccine administered to date

**Mark Twain Health Care District
Strategic Matrix 2021-2023**

IV.		Tele-Health Expansion			
	A.	Remote and Distant Site at VSHWC		Review consultation demand and provide specialty care Provide video care for homebound and feeble	Recruiting new remote provider
	B.	Tele-Health Kiosks, Senior Centers or Schools		Provide Video primary care for those who are challenged by transportation	Pending
	C.	Tele-Psych: Behavioral Health VSHWC		Recruit and Hire Tele-psych provider	Pending: all providers virtual now..
V.		School Based Clinics			
	A.	Explore and plan		Keep active dialog with CCOE	Pending
	B.	School campus and day care 2024			

MTHCD Project Matrix 01-19-2022

PROGRAM	DESCRIPTION	LEAD	CURRENT STATUS
Pharmacy	Retail Pharmacy, Valley Springs	Dr. Smart	Open
RoboDoc	TeleHealth Service for School Nurses	Dr. Smart/ Nancy Minkler Looking for new coordinator	Program is open. School starting. Coordinator active: Laurel Stanek Opened West Point
Behavioral Health	VSHWC Service	Susan Deax-Keirns	New CCI Grant Active Interviewing new "Navigator"
Dental	DentiCal Service at VSHWC	Dr. Smart	Open 4 days a week. Considering Dental Kids Day once a month. Recruiting Dental Assistant
Gynecology	Service at VSHWC	Dr. Nussbaum	Established. Family PACT application complete. Colposcopy service started.
Stay Vertical	Fall Prevention Program	Steve Shetzline	Returning to Pre-Covid services Laurel Stanek to Oversee 2022 Classes have started Recruiting instructors
Children's Advocacy Center	Medical Clearance Exams (MCE)	Peggy Stout	Open
Hospital Lease	District provides facility for hospital care	MTHCD Board	Stable
Community Grant Program	District provides grant funding for health initiatives	Debbie Sellick	No budgeting for 2021-2022.
National Health Service Corps Application	VSHWC recognized as site for federal loan forgiveness program for healthcare providers	Dr. Smart	Application submitted 5/17/21, pending Finalizing Application
Grant Applications and Awards	See attachment: pg 26 Board Pkt	Total Applied for: \$ 676,525 Total Received: \$337,714	These numbers and activities change daily. See Grant spreadsheet.
Career Technical Education	Calaveras County Office of Education partnership	\$25,000 Exploring student opportunities VSHWC	Meeting with coordinator
MOB subleases	Space for healthcare services , subsidized	Rick Randolph	Stable



1101 Doker Drive
Modesto, CA 95351

(209) 549-2412

info@citysignsmodesto.com

Project Details

Date Started:
1/10/2022

Project Name:
Mark Twain LED Board

Project Folder:
Current

Project Manager:
Elizabeth

Designer:
Celina

Customer:
Dr. Randy Smart

Customer Email:
rwsmart@pacbell.net

Customer Phone Number:
(209) 728-7711

Install Street Address:
768 Mountain Ranch Rd.

Install City:
San Andreas, CA

Customer Approval

Customer Signature

Date

Double check spelling, colors and scope of proof!

By signing this proof, you agree that everything shown above is correct and approved for production.



Proposed—50% Scale



Description

- A Remove existing and install new
- New single sided sign
- 10mm graphic display

Colors

- A Sign—painted TBD



Contractors
License #
769900



 1101 Doker Drive, Suite D
 Modesto CA 95351
 (209) 549-2412
 www.citysignsmodesto.com

ESTIMATE


Estimate #: 23943
 Date: 1/10/2022


Bill To: Mark Twain Health Care District
 Randy Smart
 768 Mountain Ranch Rd.
 San Andreas, CA


Ship To: Mark Twain Health Care District
 Randy Smart
 768 Mountain Ranch Rd.
 San Andreas, CA

Office Rep: EP Install Rep: BA Manufacturing Rep: JWC Design Rep: CD Terms: P.O.:

Item Description	Quantity	Unit Price	Total
Monument Sign 55" x 75" New Electronic Message Center Monument Sign	1	10,672.00	10,672.00T
Installation Removal of Existing Sign and Installation of New Electronic Message Center Monument Sign	1	3,135.00	3,135.00

 **Deposit**
 We require a deposit of 50% of the Grand Total to begin manufacturing. The remaining balance is due upon pick up, delivery or installation.

 **Terms and Conditions**
 The above prices and specifications are satisfactory and accepted. Payment will be made as outlined above. All unpaid balances more than 30 days old will be subject to a 1.5% monthly finance charge.

 **Payment Methods**
 We accept cash, check, money order and bank transfers at no additional charge. All major credit cards are accepted with a 3% service fee.

Sub Total: \$13,807.00

Sales Tax: (7.25%) \$773.72

Grand Total:
\$14,580.72

X _____
 Signature

Thank You For Your Business

GRANT SUMMARY

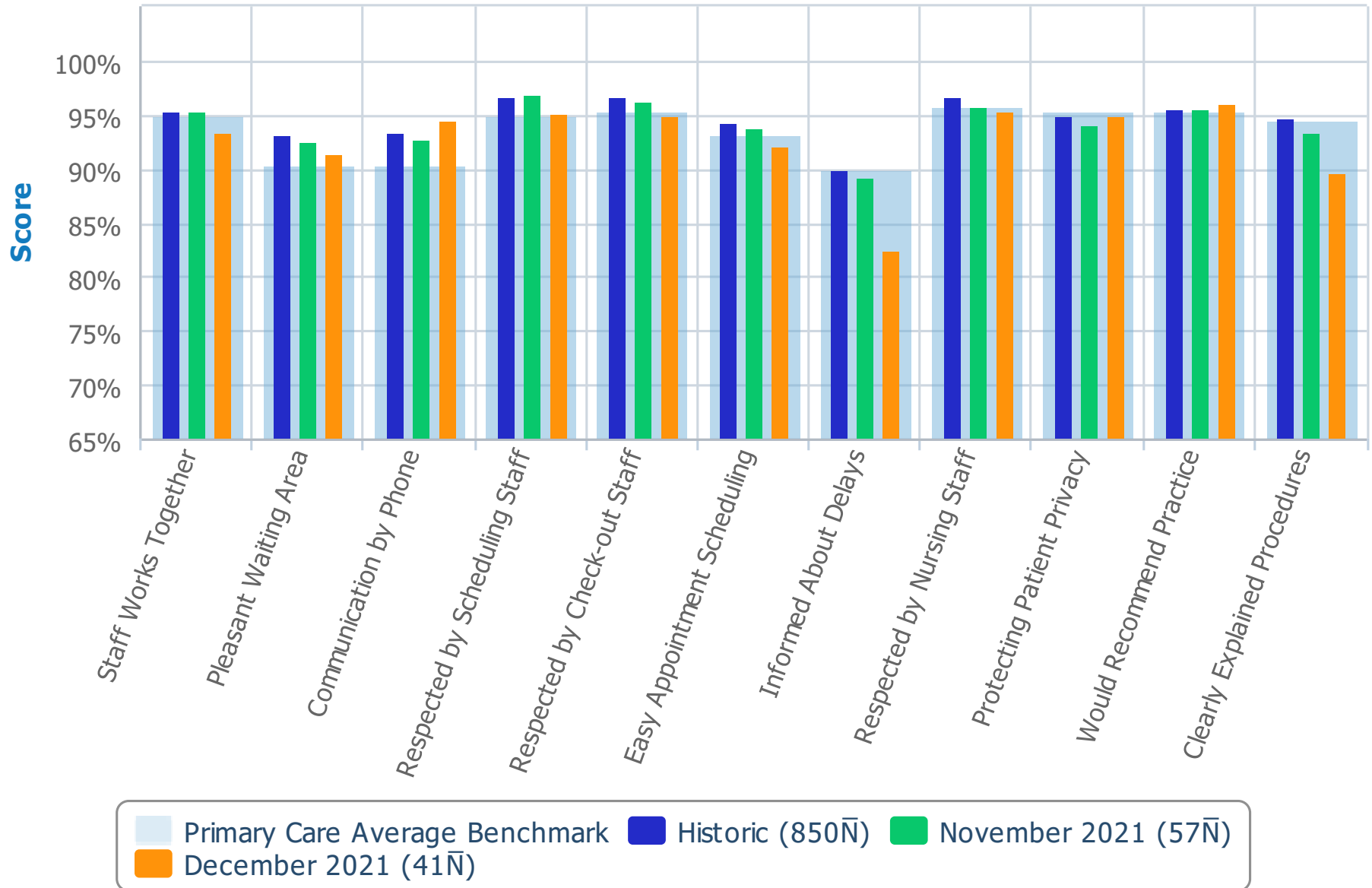
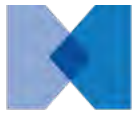
GRANT #	GRANT	DESCRIPTION	AMOUNT	RECEIVED	SPENT	REPORTING DEADLINE	REPORTING	STATUS	AUDIT	NOTES
1	ARPA (HRSA)	AMERICAN RESCUE PLAN (RHCCTM)	\$ 100,000.00	\$ 100,000.00	\$ 24,391.40	Last day of every month	Qrtly until 2026	RECEIVED	POSSIBLE	COVID 19 testing/mitigation/COVID Pay/McKesson
2	CMS, MIPS	HI-TECH (NON-COVID)	\$ 8,500.00	\$ 8,500.00	N/A	9/15/2021	DONE	FINISHED	NO	\$8,500 = Robbins
3	FEMA #1	COVID VACCINATION CLINIC	\$ 37,995.00	\$ 37,995.00	\$ 33,163.41	3/31/2022	Monthly	RECEIVED	YES	Vax Clinic Costs
4	FEMA #2	COVID EXPENSES (2020)	\$ 67,716.00	\$ -	\$ 67,716.00	9/30/2021	DONE	UNDER FINAL REVIEW a/o 11/16/21	YES	2020 Expenses
5	HRSA	COVID TESTING (RHCCT)	\$ 49,461.42	\$ 49,461.42	\$ 49,541.65	3/31/2022	DONE	FINISHED	POSSIBLE	McKesson
6	CARES (HRSA)	PROVIDER RELIEF (PRF) (Unreimbursed Expenses)	\$ 103,253.23	\$ 103,253.23	\$ 196,083.09	Use Funds by 12/31/21 1/31/22 & 3/31/2022		RECEIVED	YES	21% 1099/utilities/lost Revenue
7	HRSA	COVID PR (Tony Jones)	\$ 49,529.00	\$ 29,659.20	\$ 30,353.62	10/30/2022	Only starting 10/31/21	APPROVED	POSSIBLE	Vaccination confidence
8	CHC	RURAL INTERNET (NON-COVID)	\$ 15,000.00	\$ 15,020.16	\$ 15,020.16	On Going	Monthly	RECEIVED	CHC	Paid to CHC \$3,004.20
9	ANTHEM	LIST BELOW	\$ 181,500.00	\$ 140,918.30	\$ 80,958.59		Maybe	PORTION RECEIVED	NO	8 projects w/reporting
	(NON-COVID)	Behavior Health	\$ 50,000.00	\$ 50,000.00	\$ 49,047.08		10/1/2021	RECEIVED		27% BH wages
	(NON-COVID)	Hepatology	\$ 30,000.00	\$ 30,000.00	\$ 16,877.64		10/1/2021	RECEIVED		
	(NON-COVID)	ABPM	\$ 5,000.00	\$ 5,000.00	\$ 2,019.30		10/20/2021	RECEIVED		Need 1 More Unit
	(NON-COVID)	COVID Testing	\$ 14,000.00	\$ -	\$ 3,844.27		WEEKLY	PENDING		McKesson
	(NON-COVID)	Student Vaccinations	\$ 35,000.00	\$ 8,418.30	\$ 9,170.30			RECEIVED		
	(NON-COVID)	Mammography	\$ 2,500.00	\$ 2,500.00	\$ -			RECEIVED		
	(NON-COVID)	P.S.D.A	\$ 20,000.00	\$ 20,000.00	\$ -			RECEIVED		
	(NON-COVID)	COVID Messaging	\$ 25,000.00	\$ 25,000.00	\$ -			PENDING		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	\$ 27,476.09	\$ 27,476.09	\$ 461,711.69		9/29/2021	RECEIVED		Lost Revenue \$\$
12	CA. COVID RELIEF	(CSDA)	\$ 347,687.00	\$ 347,687.00	\$ -	11/5/2021	12/1/2021	APPROVED		ID# 373

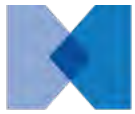
TOTALS \$1,063,117.74 \$926,220.40 \$958,939.61

Last Updated 1/19/2022
7:29 AM

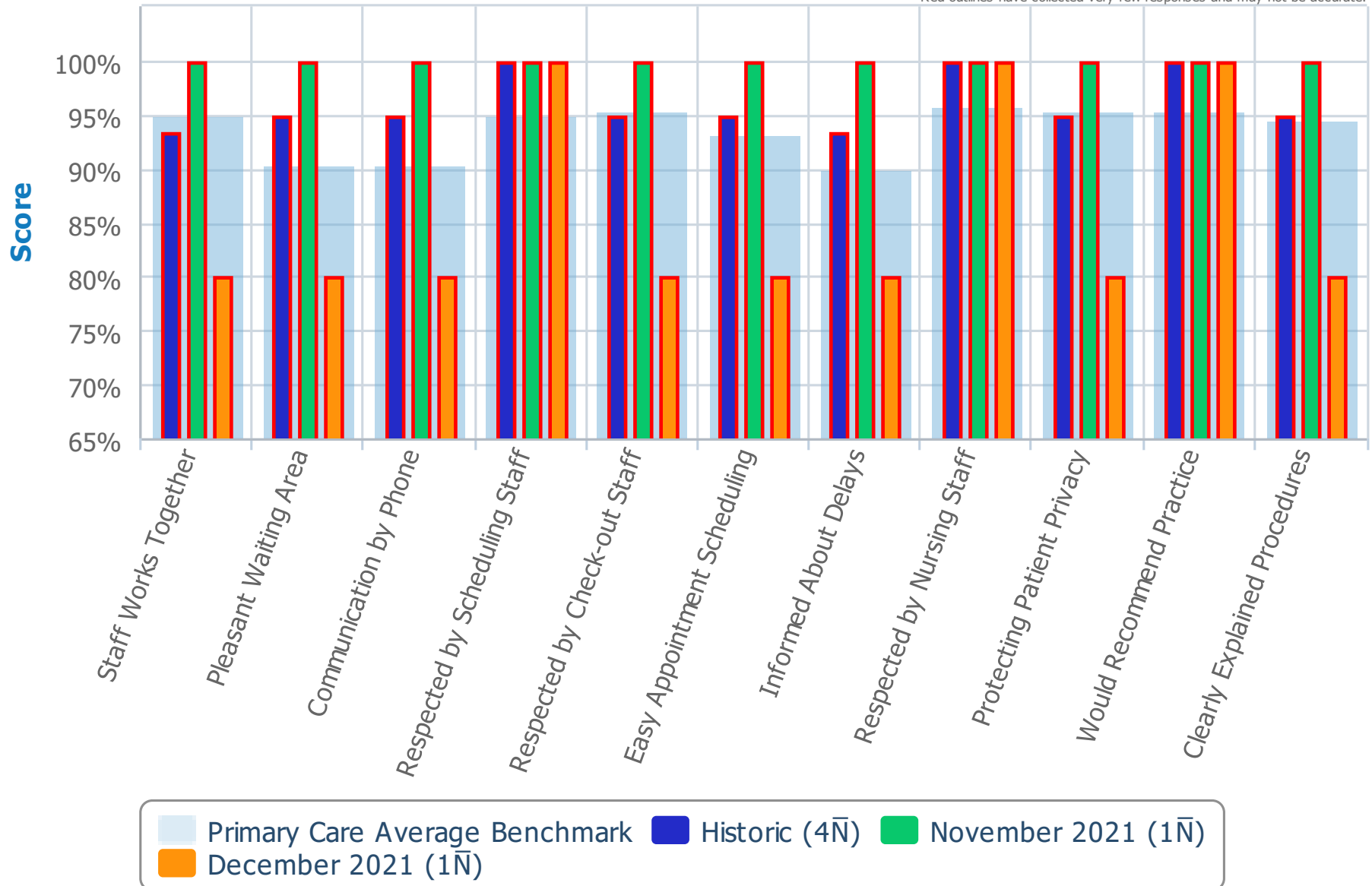
Quality Metric ¹	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22 Total	Census Fiscal YTD	MTD Payor Mix	Fiscal YTD Payor Mix	Historical Payor Mix (Payor Mix 10/16/19 to present)
Patient Visits Total	1531	1516	1297	1149	1186	1073							7752	7752		
Medi-Cal	682	683	573	535	583	491							3547	3547	46%	46%
Medicare	408	369	362	319	303	286							2047	2047	27%	26%
Cash Pay	23	28	25	23	13	10							122	122	1%	2%
Other	418	436	337	272	287	286							2036	2036	27%	26%
Total Empanelled Patients	3563	3806	3932	4051	4104	4142										
Total New Patients seen	210	176	121	136	91	98										
Incident Reports	1		tbd													
Patient Satisfaction	95%		93%	96%		98%										
Peer Review/Fallouts	0		3	3		2										
Employee turnover	0		1	1		0										
Wait time for appointments	1-2 wks		2-3 wks	2-3 wks		1-2 wks										
Patient No-shows	130	162	138	131	120	155										
	8.50%		10.60%	11.40%		14.40%										

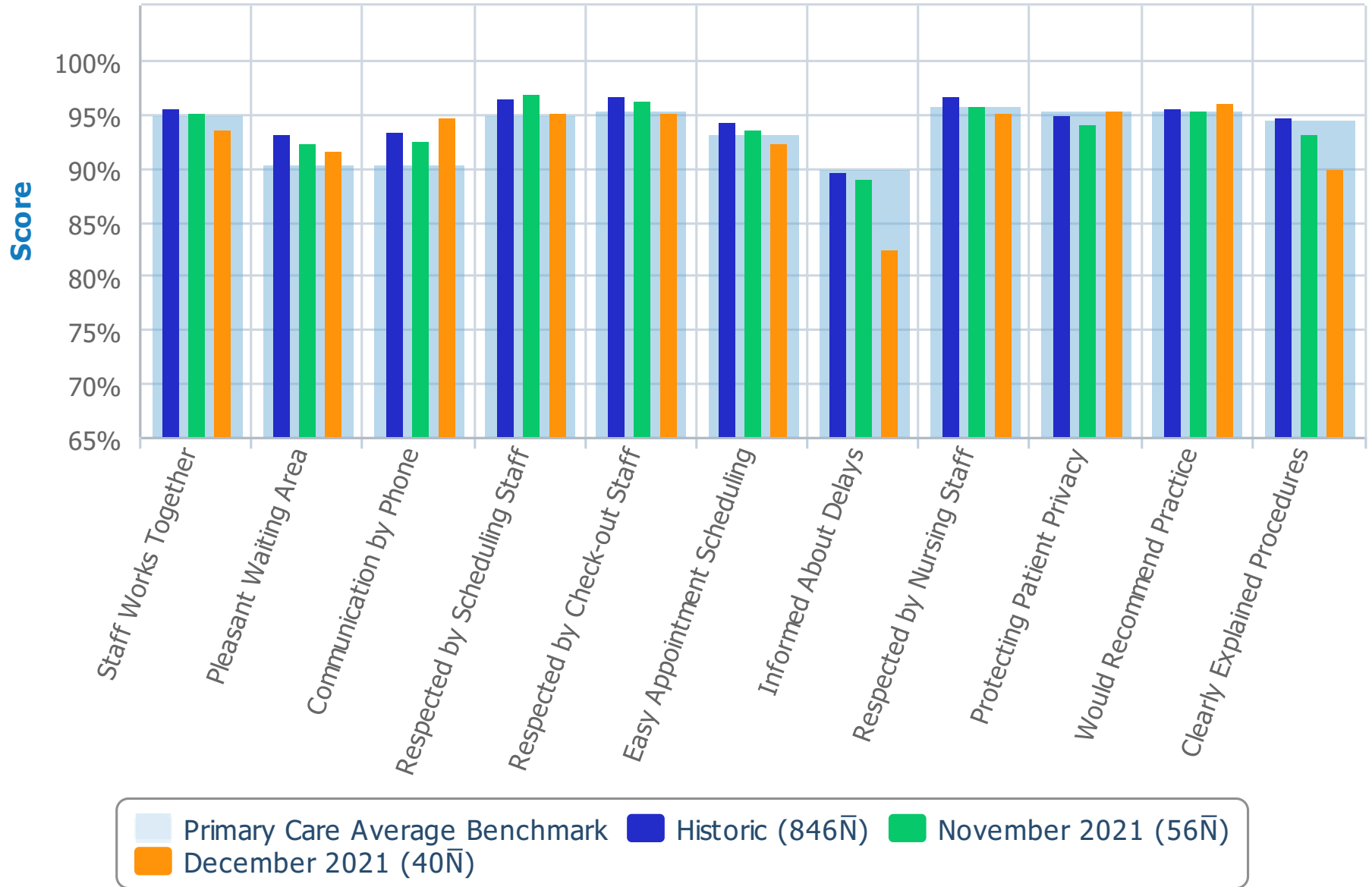
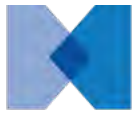
¹=All Financial data in Finance Report

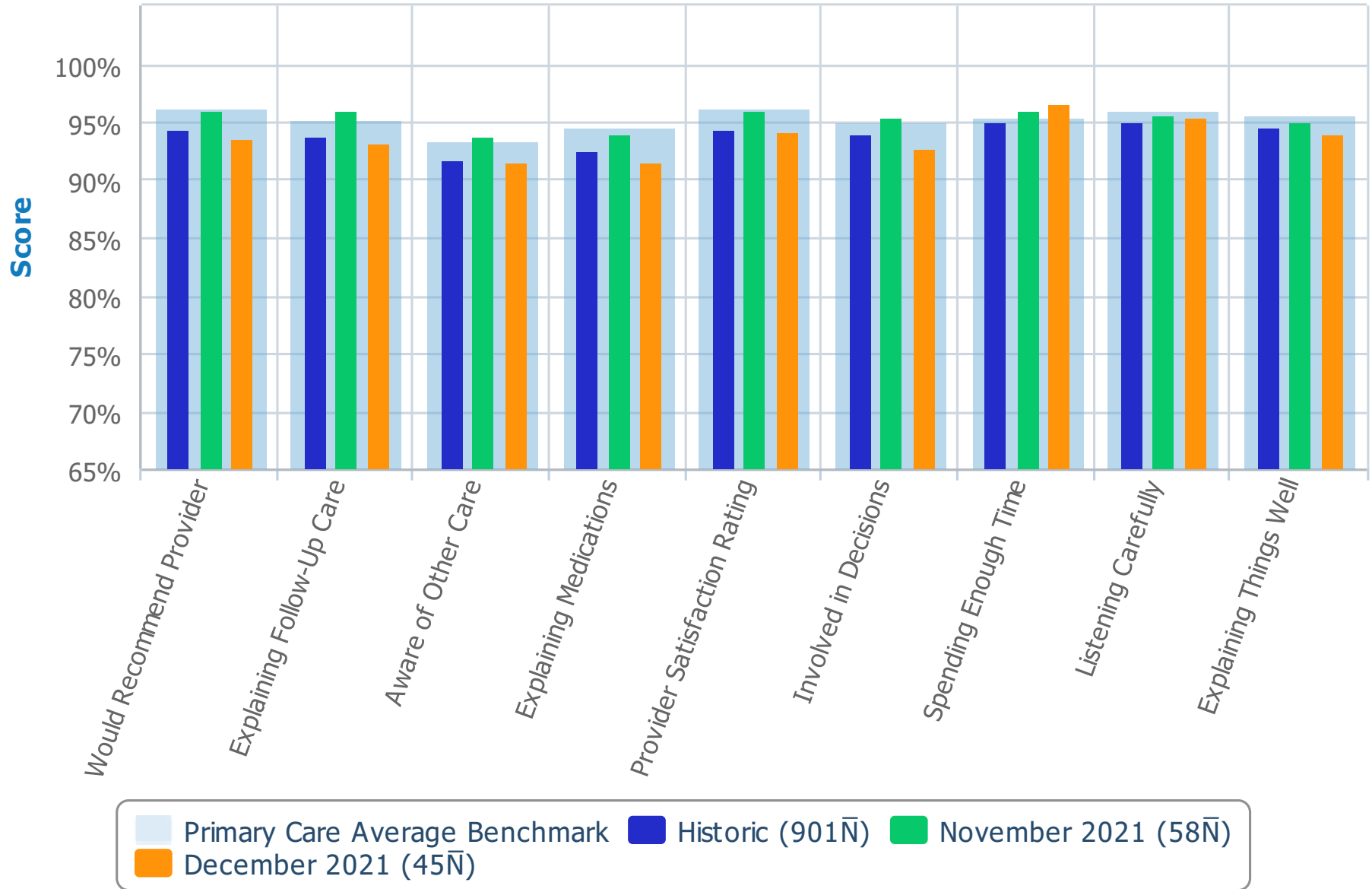
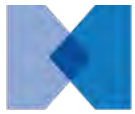




Red outlines have collected very few responses and may not be accurate.







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

POLICY: Referrals to Community Service	REVIEWED: 1/12/2022
SECTION: Behavioral Health	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr Randy Smart

Subject: Referrals to Community Service

Objective:

Response Rating:

Required Equipment:

Procedure:

Integrated Behavioral Health creates and maintains linkages and relationships with other service providers, organizations and professionals in the community in order to ensure that patients have the opportunity to access the most effective, coordinated and comprehensive services available.

IBH, with the informed consent and participation of the patient, may make referrals to community resources at any time in service delivery (i.e., prior to offering service, while service is ongoing or when service is being terminated).

SCOPE

This Guideline applies to all IBH personnel.

PROCEDURES

1. Internal Referrals – Within Program

1.1 If IBH providers determine that a patient would be better served by another team member or where it is indicated that more than one counselor is needed (i.e., to work with a couple or other family member separately), providers negotiate this with other staff and ensure that they have the informed consent of the patient. The Behavioral Health Director must be informed.

1.2 Once this new arrangement has been made, staff must be notified and asked to book the appointment or the staff members must negotiate who will call the patient to establish the first interview.

2. External Referrals

2.1 The referral of an ongoing patient to a service outside of the organization may involve an active role for staff such as a case manager, depending on referral.

2.2 The following guidelines apply to external referrals:

- Make a careful assessment of the patient's expressed needs and the staff's perception of that need considering as well the work in progress at that time.
- Ensure the patient's involvement in the process as well as in the decision made, including suggesting possibilities and alternatives.
- Support the referring staff member's active participation either through direct contact with the selected service or through encouraging the patient's initiation of service.
- Ensure referring staff member's continued contact (via case manager, PCP, or direct care) with the patient and other service providers, as necessary and appropriate, including plans for ongoing IBH involvement, follow-up, and the necessary steps to support the process.
- Make sure that there is a clear and documented approach to service coordination where appropriate.
- Check that the necessary documents are signed with regards to ensuring informed consent to share information between service providers throughout the referral and service delivery process and/or verbal consent to do so is documented in the patient record.

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

POLICY: Consent for Treatment 1.0	REVIEWED: 1/12/2022
SECTION: Behavioral Health	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr. Smart

Subject: Consent for Treatment 1.0

Objective: To identify what is consent for treatment for Behavioral Health services

Response Rating: This guideline applies to the VSHWC IBH service

Required Equipment:

Procedure:

Valley Springs Health and Wellness Center’s Integrated Behavioral Health program and services are voluntary, unless mandated by a court order. Participation in service is considered consent for service since patients are at liberty to withdraw from service at any time. VSHWC’s IBH program does not work with any patient who does not consent to service.

As all IBH patients have already consented to treatment upon registration as a new patient, IBH services and guidelines are explained verbally at intake and no further consent is signed. At the first appointment all patients will receive information describing the services, reporting laws, and limits to confidentiality. The patient will be asked for their verbal consent indicating that they understand the guidelines and consent to service. Verbal consent will be documented in the assessment.

To be valid, consent must be:

- Voluntarily given, without any misrepresentation or fraud
- Given by a person who is capable of making service decisions
- Informed (meaning the person has been given sufficient information about the service and any implications of giving the consent.)

DEFINITIONS

- Expressed consent is verbal or written consent for service.
- Implied consent is consent that is implied either by the words or the behavior of the patient or by the circumstances under which service is given. For example, where a patient arranges an appointment, attends that appointment and participates in service, consent can generally be implied.

Consent can be given by the patient or the patient's legally authorized representative (such as a legal guardian or a person having a power of attorney).

PROCEDURES

1. Patient Consent

1.1 The IBH provider will verbally provide information regarding IBH services, reporting laws, and limits to confidentiality to the patient upon Intake.

1.2 The patient will be asked to give their verbal consent acknowledging that the patient understands the information and consents to service.

1.3 Once assured of the patient's consent and acknowledgement, staff will document this consent in the BH Intake in the patient's health record.

2. Acknowledgement and Consent for Minors

2.1 Consent issues related to children under the age of 12 are addressed in the Consent and Information Sharing Regarding Children Guideline. Individuals 12 years of age and older may be deemed able to give consent.

3. Patient Withdrawal of Consent

3.1 A patient may choose not to participate in the IBH program.

3.2 Staff will document the patient's withdrawal of consent in the patient record.

4. Patients Who Lack the Capacity to Consent

4.1 In the event that employees are concerned that a client does not have the capacity to consent to the collection, use and disclosure of his or her personal information, employees should:

- Consider whether the client understands the decision they are being asked to make
- Question whether the person understands the reasonably foreseeable consequences of the decision or lack of decision
- Consult with their supervisor

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

POLICY: Depression Screening	REVIEWED: 1/12/2022
SECTION: Behavioral Health	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr. Randy Smart

Subject: Depression Screening

Objective: Valley Springs Health and Wellness Center’s Integrated Behavioral Health program conducts regular depression screening utilizing the Patient Health Questionnaire PHQ-2 (and PHQ-9 if indicated) for all patients ages 12 and over

Response Rating: This Guideline applies to all VSHWC staff.

Required Equipment:

Procedure:

1. Administration of PHQ-9

1.1 The Patient Health Questionnaire (PHQ-9) will be provided to all patients 16 and over at each medical visit by the Medical Assistant or Primary Care Provider

1.2 If the patient needs assistance filling out the PHQ-9, the Medical Assistant is instructed to provide the patient with support in completing the questionnaire.

1.3 The PHQ-9 score will be input into the patient’s Electronic Health Record (Athena) by the Medical Assistant as part of the process of recording patient vitals and the scored questionnaire will be verbally given to the provider to address during the visit.

1.4 When a patient scores a 10 or higher on the PHQ-9 (score range is between 0-27), scores positively on the suicidal ideation question (#9), or at the discretion of the provider, a referral to behavioral health services will be initiated.

1.6 If patient does not accept services, staff may also provide the patient with community resources, as well as a follow-up call to monitor symptoms.

1.7 IBH staff will also provide the PCP with the outcome of the referral including whether or not the patient is interested in taking antidepressants, when indicated.

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

POLICY: Assessment and Treatment Planning	REVIEWED: 1/12/2022
SECTION: Behavioral Health	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr Randy Smart

Subject: Assessment and Treatment Planning

Objective: Assessment and treatment planning is an ongoing, collaborative and continuous process in Integrated Behavioral Health. This process is a mutual exploration of the patient’s issues and strengths, complemented by the staff’s professional perspective and recommendations resulting in a jointly created plan with mutually agreed upon goals.

Response Rating: This Guideline applies to all IBH personnel involved in direct service.

Required Equipment:

Procedure:

1. Assessment begins in the initial interview and builds on the information and presenting issues gathered during the BH Intake.
2. The initial assessment seeks to gather basic information, to explore patient strengths and issues, and determine the patient’s desired outcomes. Based on the assessment, staff will work with the patient to jointly create a treatment plan with mutually agreed upon goals that is documented in the patient record.
3. Contextual information is gathered, as relevant and appropriate to the nature of the issues and outcomes desired, such as:
 - the patient’s presenting issue
 - history of the issues
 - patient’s strengths and resources
 - safety issues (e.g., abuse, current risk of self-harm, previous suicide attempts)
 - physical and mental health issues
 - social and environmental context (e.g., social supports, work situation, income, living situation, neighborhood, family background)
 - formulation of the problem/issue

4. The IBH Clinician and patient will agree on the treatment goals to be achieved, the expected length of service and any potential interventions that may be required to achieve the stated goals.
5. Safety issues must be explored as appropriate. If there are any concerns, staff should follow the appropriate Guideline (e.g., child abuse, adult abuse, dealing with child custody situations, client suicide). Where there is a risk of imminent harm, the assessment of risk and the development of a safety plan takes precedence over all other activities.
6. Staff will summarize or formulate the issues to the patient in a way the patient can understand for their consideration. Translation (language and cultural sensitivities) can be provided if necessary.
7. If more than one service provider is involved, staff should clarify who is ensuring service coordination, if needed, along with a clear direction from the patient about the nature of communication among service providers. If needed, consents for the release of information should be obtained.

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

POLICY: Consent and Information Sharing-Children	REVIEWED: 1/12/2022
SECTION: Behavioral Health	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr. Smart

Subject: Consent and Information Sharing-Children

Objective: To determine the appropriate response and protocol related to consent and sharing of information for minor children and youth

Response Rating: This Guideline applies to all IBH staff providing services to children and youth.

Required Equipment:

Procedure:

Valley Springs Health and Wellness Center’s Integrated Behavioral Health program defers to California Family Code § 6924 and Health & Safety Code § 124260 to determine if individuals 12 years of age and older are capable of consenting to IBH treatment. Information about the service provided to individuals 12 years of age and older who are deemed by the IBH provider to meet the criteria to consent for his/her own treatment will not be released to a parent or any other person without the consent of the patient.

Service to children under the age of 12 will be provided with the consent of a parent or guardian who has the right to make decisions about the care of the child or children. Children will only be released to a parent or guardian who has custody of the child(ren) or on the instruction of the parent/guardian with such rights, to another individual. Information about service provided to children under age 12 will only be provided to a parent or guardian who has the right to have access to this information.

VSHWC staff is a neutral, unbiased third party who does not take the side of either parent but works to focus on the child's best interests. VSHWC staff will not participate in custody recommendations or proceedings.

PROCEDURES

1. Establishing if a Minor has the Right to Consent to Mental Health Treatment

1.1 IBH staff will determine whether or not a minor meets criteria in the state of California to give consent to mental health treatment.

1.2 In California, two statutes (California Family Code§ 6924 and Health & Safety Code § 124260) give minors the right to consent to mental health treatment. If a minor meets the criteria under either

statute, the minor may consent to his or her own treatment. If the minor meets the criteria under both, the provider may decide which statute to apply.

1.3 Family Code § 6924 “A minor who is 12 years of age or older may consent to mental health treatment or counseling on an outpatient basis or to residential shelter services, if both of the following requirements are satisfied: (1) The minor, in the opinion of the attending professional person, is mature enough to participate intelligently in the outpatient services or residential shelter services. AND (2) The minor (A) would present a danger of serious physical or mental harm to self or to others without the mental health treatment or counseling or residential shelter services, or (B) is the alleged victim of incest or child abuse.” Cal. Fam. Code § 6924.

1.4 Health & Safety Code § 124260 “[A]minor who is 12 years of age or older may consent to [outpatient] mental health treatment or counseling services if, in the opinion of the attending professional person, the minor is mature enough to participate intelligently in the mental health treatment or counseling services.” Health & Saf. Code § 124260.

1.5 An emancipated minor may consent to psychiatric care. California Family Code § 7050(e) “A person under the age of 18 years is an emancipated minor if any of the following conditions is satisfied: (a) The person has entered into a valid marriage, whether or not the marriage has been dissolved. (b) The person is on active duty with the armed forces of the United States. (c) The person has received a declaration of emancipation” from a court. California Family Code § 7002

2. Establishing Who Has the Right to Make Decisions if a Minor does not have the Right to Consent

2.1 IBH will determine the legal arrangements regarding custody, access and decision-making for all children for whom a service request is made or to whom IBH delivers services.

2.2 The determination of parenting arrangements (whether legally agreed-upon in a custody arrangement, by de-facto agreement or by court order) is first made at intake. The information about who makes decisions on behalf of the child is recorded in the patient’s record. Other issues related to decision-making, notably if there are difficulties with enforcement or if there is a parenting plan that is under review, will also be noted here.

2.3 If the parent/guardian making the service request has the right to make decisions, IBH will accept the request for service directly for children.

2.4 The right of the parent/guardian to make decisions should be confirmed at the time of the first appointment and in an ongoing fashion (notably if there is a conflict situation).

2.5 IBH will seek to involve the appropriate parent/guardian and as many parent/guardians as possible in service related to the child in accordance with the best interests of the child standard and being mindful of any issues related to the safety of the child and/or parent. IBH will work with the parents to discern the current family situation, and to determine the best way to provide service and share decision-making and information.

2.6 If there is any reason for concern or ambiguity about rights, IBH will strive to ensure that the organization has accurate and up-to-date information. Unresolvable situations will be referred to clinic management for legal consultation.

3. Sharing Information

3.1 In family situations with relatively open communications and positive relations, staff will ask the parent who requested the service for permission to contact the other parent(s). The parent's agreement will be noted in the client record.

3.2 In difficult or conflict family situations, employees will determine if contacting or informing the other parent(s) is in the best interests of the child and safe for everyone involved. Any concerns will be noted in the patient record and serve to determine the course of action. If the employee identifies a risk of imminent harm to the parent or the child exists, action steps in Section 3 below will be followed.

3.3 If the parent who requested service does not want to share information with another parent who has access to the child:

- Employees will work with that parent to understand their viewpoint and assess whether there is any risk of harm to the child or to the parent.

- If there is no danger of imminent harm, IBH will explain the organization's obligation to give information and will provide the information to the other parent as per his/her legal rights.

If the employee identifies a risk of imminent harm to the parent or the child exists, action steps in Section 4 below will be followed.

3.4 If the parent who requested service does not want to share information with another parent who does not have access to the child IBH will accept this decision.

4. Acting when there is a Risk of Harm

4.1 If there is reason to suspect the child(ren) has been abused, staff will follow the Child Abuse Reporting and Documentation Guideline.

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

POLICY: Integrated Behavioral Health Peer Review	REVIEWED: 1/12/2022
SECTION: Behavioral Health	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr. Randy Smart

Subject: Integrated Behavioral Health Peer Review

Objective: Peer Review is an essential component of the IBH quality standards and control. IBH providers and staff keep appropriate records according to the IBH Charting guideline and procedures, and these charts are audited on a quarterly basis to ensure that these quality standards are being met and that there is standardization in documentation across sites.

Response Rating/SCOPE: This Guideline applies to all IBH personnel.

Required Equipment: Clinic Behavioral Health Care Peer Review Form

PROCEDURES:

1. IBH staff will conduct Peer Reviews four times a year (January, April, July, and October) to ensure that all IBH staff are following the protocols outlined in the IBH Charting guidelines and procedures.
2. The Behavioral Health Director randomly selects 10 charts for each staff to review and gives one month for the staff to complete the chart reviews when they have time during the workday.
3. IBH staff will submit a completed checklist tool for each chart assigned to their supervisor and a second copy will be provided for the staff whose chart was audited.
4. Following the month given to complete the review, a discussion will be conducted during the monthly IBH staff meeting in which feedback is reviewed as a team, and staff can clarify any questions around proper documentation. At the end of this meeting, staff will receive their checklists that were audited by their peers.
5. Staff are expected to review their checklists that their peers completed on their charts and to integrate the feedback into their documentation practice in the future. If there remain any questions about the proper documentation, further clarity can occur through a future team meeting or a conversation with the supervisor.

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

POLICY: Patient Engagement and Re-engagement	REVIEWED: 1/12/2022
SECTION: Behavioral Health	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr. Randy Smart

Subject: Patient Engagement and Re-engagement

Objective: Engagement and re-engagement are two essential parts of the Integrated Behavioral Health treatment regimen. Engagement is the way to obtain referrals and get a patient’s buy-in to the services needed that could be of benefit to the patient.

Response Rating: This Guideline applies to all IBH personnel

Required Equipment:

Procedure:

1. Referrals to IBH

1.1 Valley Springs Health and Wellness Centers’ IBH program is available to patients currently receiving ongoing medical care at VSHWC by a licensed medical provider.

1.2 Patients are identified by their medical providers through screening tools and the PCP’s discretion as candidates for IBH services. Patients can also inform their medical provider directly that they are interested in IBH.

1.3 VSHWC Primary Care Providers can utilize a Warm Hand Off (WHO) if indicated.

1.4 Any IBH staff that is available may conduct the WHO.

1.5 When IBH staff is not available to conduct a WHO, the PCP sends a patient case to reception with the referral information. Reception will provide the Behavioral Health Director with referral information and they will prioritize and assign to a IBH provider. A receptionist will then attempt to contact the patient via telephone to inform them about IBH and schedule IBH services.

2. Telephone Contact with Patients

2.1 Reception or IBH Navigator engages in telephone contact to schedule IBH appointments.

2.2 If there is no answer at the first call, staff should call the patient two more times over the period of 2 weeks, for a total of three calls.

2.3 When telephone contact is not possible or following 3 failed attempts to contact a patient by phone, reception will notify the PCP. PCP can initiate a telephone WHO with the Behavioral Health staff or follow up at the next medical appointment.

2.3 All telephone contacts must be documented in the patient's medical record.

3. Missed Appointments

3.1 When a patient misses an appointment, reception will notify IBH Navigator or Provider who is expected to connect with the patient to attempt to re-engage them into IBH services.

3.2 Missed appointments should be managed in one of two ways, either through a phone call or letter.

3.3 When a patient misses a scheduled IBH Intake or IBH Follow-Up appointment, either the IBH Navigator or the receptionist sends a patient case in the EHR system to the IBH Provider with available information.

3.4 The IBH Navigator or receptionist should contact the patient via phone within 24 business hours to reach out to the patient, monitor reason for cancellation, and offer to reschedule the patient's missed appointment. The Navigator may also ask if there were any barriers to attending treatment, such as difficulties with transportation, and should either engage patient in problem solving around the barrier or consult with clinician regarding the patient's stated barrier.

3.5 If there is no answer at the first call, the IBH Navigator should call the patient two more times over a period of 1-2 weeks, for a total of three calls, prior to consulting with the BH clinician regarding sending a letter. All contacts must be documented in the patient's chart using patient case.

3.6 When a patient has not been successfully reached by phone, a letter is sent to encourage the patient to reschedule their missed appointment and to attempt to re-engage the patient into IBH services. The letter states that IBH will no longer attempt to make calls but that the patient is welcome to contact their PCP or the IBH Navigator at any time if they would like to resume services.

3.9 Following their third "no-show", IBH Navigator or receptionist will consult with the BH Provider to determine whether a patient will be sent a final letter informing them that their treatment will be closed at this time and that if they wish to be re-referred to IBH they can speak with their PCP.

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

POLICY: Patient Privacy, Confidentiality & Release of Information	REVIEWED: 1/12/2022
SECTION: Behavioral Health	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr Randy Smart

Subject: Patient Privacy, Confidentiality & Release of Information

Objective: To clarify what and how PHI is collected and used

Response Rating: This guideline applies to all VSHWC employees, students and volunteers involved in the care of IBH patients.

Required Equipment:

Procedure:

In the course of delivering its services and programs, Integrated Behavioral Health collects personal information from its patients. Protected health information (PHI) means any information that could be used on its own, or with other information, to establish the identity of a patient, the patient’s service provider or the patient’s substitute decision maker. Protected health information also includes any other information about a patient including information that is contained in a patient record.

IBH collects, utilizes, and shares patient information for the following purposes:

- Providing quality programs and services to patients
- Providing information to other people or organizations with patient consent (for example, making a referral for service)
- Contacting patients and members to evaluate IBH service and work
- Reviewing patient files to ensure high quality of service and documentation

IBH may also collect, utilize, and share personal information with consent or as permitted or required by law.

IBH is committed to protecting the privacy of its clients and ensuring that:

- the personal information it receives from patients is kept safe, secure, confidential, accurate, and up to date
- only the personal information necessary for the purposes listed above is collected from patients, unless otherwise consented to by the patient or permitted or required by law

- access to patient information is limited to Valley Springs Health and Wellness Center employees, volunteers, and students involved in delivering services to patients
- any external agents to whom VSHWC releases information have a need to know and only use and disclose patient information for the purposes for which it was originally provided
- patients have access to their record, except where IBH is entitled to refuse an access request, and are able to copy or correct their record and ask questions about IBH privacy guidelines and procedures
- complaints about IBH privacy guidelines and procedures are handled efficiently and effectively
- all legal and regulatory requirements regarding patient information are met and maintained

PROCEDURES

1. Obtaining Consent

1.1 As IBH services involve collaboration and consultation among employees, IBH employees will discuss the following with new patients:

- the nature and extent of consultation and collaboration in the IBH program which the new patient is accessing
- the personal information that IBH may collect
- the purposes for which VSHWC collects, utilizes, and shares personal information, as listed above

2. Limits of Confidentiality and Disclosure without Consent

2.1 IBH patients will be informed of the confidential nature of the session, as well as the limits to confidentiality.

- Patients are informed that IBH will be consulting with other IBH and VSHWC staff.
- Patients are informed that IBH will not disclose the personal information of patients without their consent, except where:
 - When mandated to do so by law (child abuse, elder abuse, abuse to those who cannot help themselves)
 - When the individual is a danger to themselves or others (suicidal/homicidal)
 - When served warrants, summons, subpoenas, order or similar requirement issued in a proceeding.
 - It is otherwise permitted or required by law.

3. Release of Information with Patient Consent

3.1 Subject to Section 2, personal information, whether all or part of a patient record, will not be released to third parties without the written consent of the patient or the patient's substitute decision maker, where applicable. Consents provided on these forms are valid for one year, unless otherwise limited or withdrawn by the patient in advance of that date. VSHWC may disclose a patient's personal information, provided that the disclosure, to the best of VSHWC knowledge, is for a lawful purpose.

3.2 Reports from third parties contained in a patient record may not be released without the written consent of the third party. Patients will be encouraged to pursue access to this information directly with the third party.

3.3 In exceptional circumstances, where written consent is not possible, the oral consent of the patient to the release of personal information will be accepted and will be recorded in the patient's file.

3.4 In response to requests to release information to third parties, the IBH service provider will ensure that the patient understands the purpose for which the information is being released and to whom the information is being released. The IBH service provider will also explain that IBH cannot guarantee the confidentiality of the information once it has been released.

4. Inquiries and Complaints

4.1 Questions, comments or complaints about the IBH privacy guidelines and procedures or about the collection, use or disclosure of personal information will be directed to the Clinic Manager.

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

POLICY: Employee COVID-19 Vaccine and Precautions Policy	REVIEWED: 1/11/2022
SECTION:	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr. Randy Smart

Subject: Employee COVID-19 Vaccine vs. Exemption

Objective: VSHWC seeks to create and maintain a safe environment within its clinic and community and is committed to high standards and compliance with all applicable laws and regulations.

This COVID-19 Vaccination Policy and Procedure establishes how VSHWC will comply with the “Medicare and Medicaid Program; Omnibus COVID-19 Health Care Staff Vaccination,” [CMS Interim Final Rule with Comment Period](#) (IFC) published on November 5, 2021, as well as other current applicable federal, state, and local guidelines. (Current as of 1/11/2022)

Response Rating: This COVID-19 Vaccination Policy and Procedure applies to the following current and future facility staff, regardless of clinical responsibility or patient contact, who provide any care, treatment, or other services for the facility and/or its patients:

- facility employees;
- licensed practitioners;
- other contracted repair or maintenance persons
- students, trainees, and volunteers;
- and individuals who provide care, treatment, or other services for the facility and/or its patients, under contract or other arrangement.
- These requirements **do not apply** to individuals who provide services 100% remotely, including fully remote telehealth or payroll services.

Procedure:

The Clinic will follow all current guidelines regarding Employee Vaccination and Booster requirements as put forth by the CDC, Federal and State authorities.

Under current guidelines (as of 1/11/2022), all employees must:

1. Be fully vaccinated with 2 doses of any of the Moderna or Pfizer vaccines or 1 dose of the J&J vaccine.
2. Have an **approved** exemption
 - a. Exemption from vaccination requirements for religious reasons, per [Title VII of the Civil Rights Act of 1964](#).
 - b. Exemption from vaccination requirement due to medical reasons.
 - c. Have a temporary exemption (i.e.: due to a medical condition, my Provider would like me to wait 3 months until I receive the vaccine).
3. Staff must provide accurate information regarding their vaccination status and provide supporting documentation e.g. official vaccine card, photo copy of vaccine card, scanned. Forms of proof include:

CDC COVID-19 vaccination record card (or a legible photo of the card), Documentation of vaccination from a health care provider or electronic health record, or State immunization information system record.

4. Any staff who remains unvaccinated and does not qualify for an exemption by March 28, 2022, will be transitioned to off-site telemedicine **or** terminated, pending determination by the Medical Director and Clinic Manager.
5. Infrequent Contracted Individuals such as repair staff, IT, visitors who are in the Clinic area infrequently, proof of vaccination will not be required, however, will be screened at entry and will wear a mask at all times while in the facility.
6. Housekeeping/Janitorial Service Staff will show proof of vaccination or exemption and will wear a mask while in the building when staff and/or patients are present.

By February 1, 2022, all employees must also have a booster shot of any of the 3 available vaccines.

1. Booster due 5 months post series (Pfizer or Moderna)
2. If vaccinated and then gets COVID or receives Monoclonal Antibodies, booster is due 60 days post infection (Pfizer or Moderna)

Proof of employee vaccinations and boosters:

1. Will be uploaded to the employee's electronic health file*.
2. A copy of an employee's signed and approved exemption form, if indicated, will also be filed in the employee's electronic health file*.
3. A working binder will be kept in the Manager's Office with a copy of the policy, a spreadsheet and all employee's proof of vaccination and boosters (as well as weekly test slips).

If an employee is not fully vaccinated, or by February 1, 2022, does not receive the booster in addition to the initial series (if qualified and remains a mandate)

1. The employee will be COVID-19 tested in the Clinic 2x/weekly per protocol.
2. A copy of the results will be placed on the sheet under the employee's name in the binder. Multiple sheets may be kept.
3. See Standardized Procedure for Employee COVID-19 Rapid Testing.

COVID SAFETY GUIDELINES, STANDARDS and PRECAUTIONS:

1. All staff will wear a KN95 mask while in the clinic and during patient care.
2. All employees will be offered, at no cost, the COVID-19 vaccine (series and additional dose and/or booster).
3. Education will be provided to all employees and staff regarding the vaccine, options, and current requirements.
4. VSHWC will provide appropriate time off for staff to receive vaccinations and for recovery from any side effects.
5. All staff will be screened at entry (temperature and review of symptoms)
6. Any employee who is displaying signs or symptoms of illness, COVID, or has a known exposure will contact Administration and not come in to work until instructed to do so by the Medical Director and Clinic Manager.
7. Any employee providing patient care to a patient with or suspected of having COVID-19 will increase their PPE to a N95 with eye protection, a gown, and gloves.

Temporary Delays and Exemption Procedures

1. If applicable, staff must submit, in writing, a completed medical or religious exemption form with all required documentation to Clinic Manager prior to providing care, treatment, or other services.
2. In reviewing each request VSHWC will consider whether the request meets the standards for the applicable exemption type, as well as the level of hardship necessary accommodations would impose upon provide VSHWC including but not limited to: threat to patients and staff and direct and indirect costs upon the organization.
3. VSHWC will provide a response to each exemption request within 30 days for exemption requests submitted by new employees.

Medical Delay and/or Exemption Requests

1. CDC guidelines indicate that there are certain clinical precautions and considerations that may delay an individual in becoming fully vaccinated, including but not limited to:
 - Receiving monoclonal antibodies for the treatment of COVID-19
 - Other illness secondary to COVID-19
2. CDC guidelines also indicate that there are certain clinical precautions and considerations that may permanently exempt an individual in becoming fully vaccinated, including but not limited to:
 - Certain allergies or recognized medical conditions
 - Certain ADA disabilities
3. Employees seeking a vaccination delay for medical reasons must do the following:
 - Submit medical exemption form to include:
 - i. The medical reason for the delay consistent with CDC recommendations
 - ii. Signed and dated letter by a licensed practitioner, operating within their scope of practice, other than the individual requesting the exemption
 - The Medical Director will review delay request according to CDC recommendations
 - The qualified employee must take steps towards becoming fully vaccinated after the period of delay or seek other exemption
4. Employees seeking a vaccination exemption for medical reasons must do the following:
 - Submit medical exemption form to include:
 - i. The medical reason for the exemption including which COVID-19 vaccine(s) are clinically contraindicated for the employee;
 - ii. The specific clinical reasons for the contraindications; and
 - iii. A signed and dated letter by a licensed practitioner, other than the individual requesting the exemption, operating within their scope of practice
 - The Medical Director will review exemption request according to CDC recommendations and approve if the previously outlined requirements are met

Religious Exemptions

1. Employees may submit a written religious exemption request using the attached form, including any additional documentation that may be useful in evaluating their request

The Medical Director and Manager will evaluate the exemption request according to the guidelines established by the U.S. Equal Employment Opportunity Commission (EEOC) in Section L of

<https://www.eeoc.gov/wysk/what-you-should-know-about-covid-19-and-ada-rehabilitation-act-and-other-eeo-laws#L>

5. While awaiting responses to exemption requests, all employees must adhere to additional precautions established for unvaccinated staff, as outlined below.
6. Per the EEOC, “objections to the vaccine that are based on social, political or personal preferences or on nonreligious concerns about the possible effects of the vaccine” do not qualify for this exemption.”

Employee Signature _____ Date _____

Medical Director
Signature _____ Date _____

<https://www.cdc.gov/coronavirus/2019-ncov/vaccines/booster-shot.html>

Last Updated Jan. 7, 2022 Content source: [National Center for Immunization and Respiratory Diseases \(NCIRD\), Division of Viral Diseases\](#)

<https://www.federalregister.gov/documents/2021/11/05/2021-23831/medicare-and-medicaid-programs-omnibus-covid-19-health-care-staff-vaccination> .

Quality Standard CV 1.0 Related to Interim Rule QSO-22-07:

https://mcusercontent.com/a395ddc1c25a92edfe4016779/files/a6bc5c2c-053f-1576-e6d3-39c46d383276/Quality_Standard_CV1.0_.pdf

CDC staff vaccination tool: <https://www.cdc.gov/nhsn/hps/weekly-covid-vac/index.html>

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

POLICY: Standardized Procedure for Employee COVID-19 Rapid Testing	REVIEWED: 1/12/2022
SECTION: Standardized Procedures	REVISED:
EFFECTIVE: January Board Meeting 2022	MEDICAL DIRECTOR: Dr Randall Smart

Subject: Standardized Procedure for Employee COVID-19 Rapid Testing

Objective: To Comply with Federal, State and CDC Standard regarding Employee COVID-19 Vaccine Compliance vs. Testing Requirements for unvaccinated or incompletely vaccinated employees.

Response Rating: Everyone

Required Equipment: Rapid COVID-19 Testing Equipment or alternate available Nasal Rapid Test

Procedure:

After completion of training and documentation of demonstrated competency, the Medical Assistants employed in the Clinic are authorized by the Medical Staff to perform Rapid COVID-19 Tests, **on Employees only**, using the Abbott ID NOW Testing platform and the nasal swabs (not nasopharyngeal), 1 per test, to be processed per manufacturer instruction.

1. Perform Rapid COVID-19 test 2x/weekly for any employee that is not fully vaccinated or is unvaccinated as per guidelines.
 - a. Wearing protective PPE, obtain nasal swab per manufacturer instructions, discarding used swab in biohazard container.
 - b. Document test and result, identifying by employee’s name on the sticker and lab sheet.
 - c. Place a copy of the result sticker in the Employee COVID Vaccine and Weekly Testing Log, located in the Manager’s Office.
 - d. If test result is positive, notify Management immediately.

Audited Financial Statements

**MARK TWAIN
HEALTH CARE DISTRICT**

June 30, 2021

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

Audited Financial Statements

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2021

Management’s Discussion and Analysis	1
Report of Independent Auditors	6
Audited Financial Statements	
Statements of Net Position	8
Statements of Revenues, Expenses, and Changes in Net Position	9
Statements of Cash Flows	10
Notes to Financial Statements	11
Independent Auditors Report on Internal Control	24

Management's Discussion and Analysis

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2021

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, 2021 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, 2021 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, 2021 were:

(1) Total assets decreased by \$2,400,5906 due mainly to decrease of cash and cash equivalents by \$1,770,142 as the Clinic is still considered in a "start-up" mode and the reimbursement has yet to be increased. In addition the COVID pandemic caused lower patient volumes as it decreased both (1) a patient's willingness to seek healthcare and (2) the District's ability to maintain a full staff;

(2) Patient accounts receivable as of June 30, 2021 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 \$402,873 due to the continued improvements to the Clinic. Depreciation expense was \$770,825. With the combined additions and depreciation, property and equipment showed a net decrease by \$367,952

(4) Total debt borrowings were \$7,094,118 as the District continued to draw down on their USDA loan in the amount of \$862,813 during the year in order to continue to fund improvements to the Clinic in Valley Springs.

(5) As to the 30-year lease agreement, for the year ended June 30, 2021, the District recorded approximately \$1.1 million in lease income, offset by approximately \$800,000 in utilities expense, all according to the terms of the new lease which began in fiscal year 2019.

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 \$(1,313,678) as compared to the prior year decrease in net position of \$(1,415,963). This was due mainly to depreciation and amortization expense of \$794,673 for the year and the added expenditures of Clinic in Valley Springs.

(7) The District recorded grant income for the year in the amount of \$245,713 due mainly to the receipt of COVID related grants and other related supplemental payments.

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, 2021, the District's operating cash and investments totaled \$11,839,677 as compared to \$13,609,819 in fiscal year 2020. At June 30, 2021, days cash on hand were 963 as compared to June 30, 2020 when days cash on hand were 1,309. 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 \$1,770,046 due mainly to the previously mentioned decrease in cash and cash equivalents. Current liabilities decreased by \$601,985 due mainly to the decrease in construction payables. These changes produced a current ratio of 24.37 for June 30, 2021 as compared to 12.65 for June 30, 2020.

Capital and Other Assets

Property and equipment decreased by \$367,952 as additions were \$402,873, less depreciation expense of \$770,825. Continued improvements are being made to the Clinic in Valley Springs.

The District has recorded approximately \$6.7 million in other assets, offset by approximately \$3.5 million in deferred revenues as of June 30, 2021, all associated with the 30 year leasing of the Hospital facilities by Dignity. As a result, these costs were amortized which realized an approximate \$1.1 million in lease income for the lease of the Hospital facilities.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

District Revenues and Rental Income

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. Property taxes increased in 2021 by \$107,332 from 2020.

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, 2021 increased slightly by \$12,050 over the previous year.

Operating Expenses

Total operating expenses were \$5,280,520 for fiscal year 2021 compared to \$4,493,073 for the prior fiscal year. The increase is mainly due primarily to:

- (1) A \$624,439 increase in salaries, wages and employee benefits due to the hiring of new staff for the operations of the new Clinic.
- (2) A \$204,649 increase in professional fees due to the increased patient volumes in the Clinic.
- (3) A \$190,965 increase in supplies, again due to the added patient volumes in the Clinic.
- (4) A \$105,848 increase in depreciation due to the added Clinic improvements.
- (5) A \$465,163 decrease in donations and program expenses for local community programs as the year's operations were geared towards increased Clinic activity.

Other changes in expenses over the prior year were considered 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, 2022 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 2021 while rents increase slightly.

Professional fees and other operating expenses are expected to remain fairly consistent for the year as compared to 2021

As noted already, the District opened the new rural health care clinic in Valley Springs which it began operating in October, 2019. 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.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact revenues. Other financial impacts could occur, though such potential impact is unknown at this time.

This is a challenging time not only for our country but also for our community. The District takes the safety and health of our community and staff very seriously. The District has chosen to take actions to limit the spread of this virus. Therefore, the District has made the tough decision to cancel or postpone programs in several areas.

Management Comments

The Covid-19 pandemic has created worldwide economic disruption that, in turn, has caused significant financial impact for healthcare in general, and for the Mark Twain Health Care District. The District expenses and lost revenues related to Covid during this audit period totaled over \$500,000.

The District's primary enterprise is the Valley Springs Heath & Wellness Center, a California safety-net clinic that was substantially impacted by the pandemic. The clinic was on a very positive patient encounter trajectory prior to March 2020 that then significantly dropped in 2020-2021 relative to the state and federal instructions for people to isolate at home. Employees and providers were required to wear personal protective equipment that impaired appointment workflow and efficiency. Patients had to be screened for Covid infections at the front door, which required additional labor, and slowed down the patient appointment process. Several providers and employees were quarantined at home up to 14 days for Covid or Covid-like infections, in conformance with CDC and state guidelines. All of these changes negatively affected clinic and District finances.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

Not only was there a material impact on patient encounters, there were also significant cost increases related to Covid supplies, Covid testing, Covid vaccinations and Covid treatments. While some of the extra costs and lost revenues were off-set by federal and state grants, many were not.

Management is projecting that there could be additional losses in the following fiscal year related to the pandemic. However, there is too much uncertainty about the Covid pandemic to provide financial projections with any confidence. New Covid variants may emerge, or the pandemic could be partially resolved through transition to an endemic. Losses could also be offset by additional federal or state assistance.

JWT & Associates, LLP

A Certified Public Accountancy Limited Liability Partnership

1111 East Herndon Avenue, Suite 211, Fresno, California 93720
Voice: (559) 431-7708 Fax: (559) 431-7685 Email: rjctcpa@aol.com

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, 2021 and 2020, 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 and with standards applicable to financial audits contained in the California Code of Regulations, Title 2, Section 1131.2 State Controller's *Minimum Audit Requirements* for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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 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, 2021 and 2020, 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.

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 Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 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.

JW7 & Associates, LLP

Fresno, California
January 21, 2022

Statements of Net Position

MARK TWAIN HEALTH CARE DISTRICT

	June 30	
	<u>2021</u>	<u>2020</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 11,839,677	\$ 13,609,819
Patient accounts receivable	207,015	136,124
Other receivables	98,807	191,462
Prepaid expenses and other current assets	<u>21,860</u>	<u> </u>
Total current assets	12,167,359	13,937,405
Property and equipment	8,466,691	8,834,643
Interest in Mark Twain Medical Center	439,738	463,527
Other assets	<u>6,666,689</u>	<u>6,905,492</u>
Total assets	<u>\$ 27,740,477</u>	<u>\$ 30,141,067</u>
Liabilities and Net Position		
Current liabilities:		
Current maturities of debt borrowings	\$ 147,000	\$ 146,000
Accounts payable and accrued expenses	221,578	880,838
Accrued payroll and related liabilities	105,590	74,511
Deferred grant revenues	<u>25,196</u>	<u> </u>
Total current liabilities	499,364	1,101,349
Deferred lease revenue	3,498,520	4,699,260
Debt borrowings	<u>6,947,118</u>	<u>6,231,305</u>
Total liabilities	10,945,002	12,031,914
Net position		
Invested in capital assets	1,372,573	2,457,338
Unrestricted net position	<u>15,422,902</u>	<u>15,651,815</u>
Total net position	<u>16,795,475</u>	<u>18,109,153</u>
Total liabilities and net position	<u>\$ 27,740,477</u>	<u>\$ 30,141,067</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>2021</u>	<u>2020</u>
Operating revenues:		
Net patient service revenues	\$ 1,376,736	\$ 217,061
District taxes	1,233,836	1,126,504
Hospital lease income	1,090,174	1,095,293
Rental income from medical office buildings	232,828	220,778
Grant revenues	245,713	
Interest and other investment income	39,321	390,802
Other operating income	<u>19,978</u>	<u>9,000</u>
Total revenues, gains and losses	4,238,586	3,059,438
Operating expenses:		
Salaries and wages	1,286,739	782,021
Employee benefits	248,211	128,490
Professional fees	1,255,082	1,050,433
Supplies	372,829	181,864
Purchased services and repairs	33,314	54,520
Donations, programs and events		465,163
Medical office building rent	268,887	240,514
Utilities and phone	806,894	710,354
Insurance	42,273	49,893
Depreciation and amortization	794,673	688,825
Other operating expenses	<u>171,618</u>	<u>140,996</u>
Total expenses	<u>5,280,520</u>	<u>4,493,073</u>
Excess of revenues over expenses (expenses over revenues)	(1,041,934)	(1,433,635)
Nonoperating revenues (expenses):		
Interest expense	(247,955)	(158,161)
Gain (loss) in interest in Mark Twain Medical Center	<u>(23,789)</u>	<u>175,833</u>
Total nonoperating revenues (expenses)	<u>(271,744)</u>	<u>17,672</u>
Increase (decrease) in net position	(1,313,678)	(1,415,963)
Net position at the beginning of the year	<u>18,109,153</u>	<u>19,525,116</u>
Net position at the end of the year	<u>\$ 16,795,475</u>	<u>\$ 18,109,153</u>

See accompanying notes and auditor's report

Statements of Cash Flows

MARK TWAIN HEALTH CARE DISTRICT

	Year Ended June 30	
	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from patients and third parties on behalf of patients	\$ 1,331,041	\$ 80,937
Cash received from taxes, rents & other activities	1,956,860	1,981,211
Cash paid for salaries, wages and administrative benefits	(1,503,871)	(850,019)
Cash paid for suppliers and outside vendors	<u>(3,879,972)</u>	<u>(2,346,922)</u>
Net cash provided by (used in) operating activities	(2,095,942)	(1,134,793)
Cash flows from financing and investing activities:		
Purchases of property, equipment and other	(414,802)	(3,733,968)
Proceeds from debt borrowings	862,813	2,663,521
Repayments of debt borrowings	(146,000)	(133,000)
Change in Mark Twain Medical Center	<u>23,789</u>	<u>(175,833)</u>
Net cash provided by (used in) financing and investing activities	<u>325,800</u>	<u>(1,379,280)</u>
Net increase (decrease) in cash and cash equivalents	(1,770,142)	(2,514,073)
Cash and cash equivalents at beginning of year	<u>13,609,819</u>	<u>16,123,892</u>
Cash and cash equivalents at end of year	<u>\$ 11,839,677</u>	<u>\$ 13,609,819</u>
 Reconciliation of changes in net position to net cash provided by operating activities		
Increase (decrease) in net position	\$ (1,313,678)	\$ (1,415,963)
Adjustments to reconcile increase (decrease) in net position to net cash provided by operating activities:		
Depreciation and amortization	794,673	688,825
Changes in operating assets and liabilities:		
Patient accounts receivable	(70,891)	(136,124)
Other receivables	92,655	58,295
Prepaid expenses	(21,860)	
Capital lease	226,884	105,446
Accounts payable and accrued expenses	(659,260)	704,976
Accrued payroll and related liabilities	31,079	60,492
Deferred grant revenues	25,196	
Deferred lease revenue and other	<u>(1,200,740)</u>	<u>(1,200,740)</u>
Net cash provided by (used in) operating activities	<u>\$ (2,095,942)</u>	<u>\$ (1,134,793)</u>

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2021

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.

Changes in Financial Statement Presentation: The District adopted provisions of GASB 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (Statement 34), as amended by GASB 37, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus*, and Statement 38, *Certain Financial Statement Note Disclosures*. These statements establish financial reporting standards for government entities, and relates to presentation and disclosure requirements.

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, 2021 and 2020. 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, 2021 and 2020 was \$34,464 and \$18,202, 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, 2020 presentation in order to conform to the June 30, 2021 presentation.

NOTE B - BANK DEPOSITS

Collateral: As of June 30, 2021 and 2020, the District had deposits invested in a bank of \$11,439,677 and \$13,209,418, 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, 2021 and 2020 are summarized below:

	<u>2021</u>	<u>2020</u>
Medicare	23%	31%
Medi-Cal (traditional and managed care)	57%	43%
Other third party payors	19%	25%
Self pay and other	<u>1%</u>	<u>1%</u>
Gross patient service revenues	100%	100%
Less deductions from revenue and related allowances	<u>(51%)</u>	<u>(81%)</u>
Net patient service revenues	<u>49%</u>	<u>19%</u>

Medicare and Medi-Cal revenue accounts for approximately 74% 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, 2021 and 2020 were as follows:

	<u>2021</u>	<u>2020</u>
Medicare	15%	39%
Medi-Cal (traditional and managed care)	56%	41%
Other third party payors	19%	17%
Self pay and other	<u>10%</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, 2021 and 2020.

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, 2021 and 2020, this arrangement resulted in an interest loss of \$(23,789) and an interest gain of \$175,833, 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, 2021 and 2020 was \$156,081 and \$151,907, 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, 2021 and 2020 under this agreement were \$268,887 and \$240,514, 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 \$210,000 and \$215,000 for the years ended June 30, 2021 and 2020, respectively.

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 31st 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, 2021 and 2020 were comprised of the following:

	<u>Balance at June 30, 2020</u>	<u>Transfers & Additions</u>	<u>Disposals & 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> </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> </u>	<u>(916,671)</u>
Total accumulated depreciation	<u>(5,897,558)</u>	<u>(770,825)</u>	<u> </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>

	<u>Balance at June 30, 2019</u>	<u>Transfers & Additions</u>	<u>Disposals & Retirements</u>	<u>Balance at June 30, 2020</u>
Land and land improvements	\$ 1,339,564	\$ 1,624,427		\$ 2,963,991
Buildings and improvements	4,568,729	5,639,039		10,207,768
Equipment	698,156	858,949		1,557,105
Construction-in-progress	<u>4,391,785</u>	<u>(4,388,448)</u>	<u> </u>	<u>3,337</u>
Totals at historical cost	10,998,234	3,733,967		14,732,201
Less accumulated depreciation for:				
Land and land improvements	(136,783)	(135,220)		(272,003)
Buildings and improvements	(4,510,688)	(330,251)		(4,840,939)
Equipment	<u>(694,619)</u>	<u>(89,997)</u>	<u> </u>	<u>(784,616)</u>
Total accumulated depreciation	<u>(5,342,090)</u>	<u>(555,468)</u>	<u> </u>	<u>(5,897,558)</u>
Total property and equipment, net	<u>\$ 5,656,144</u>	<u>\$ 3,140,298</u>	<u>\$</u>	<u>\$ 8,834,643</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, 2021 and 2020, debt borrowings are as follows:

	<u>2021</u>	<u>2020</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:	\$ 6,528,000	\$ 6,355,305
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>566,118</u>	<u>22,000</u>
	7,094,118	6,377,305
Less current maturities of debt borrowings	<u>(147,000)</u>	<u>(146,000)</u>
	<u>\$ 6,947,118</u>	<u>\$ 6,231,305</u>

Future principal maturities for debt borrowings for the next succeeding five years are \$147,000 in 2022; \$146,000 in 2023; \$163,000 in 2024; \$168,000 in 2025; and \$175,000 in 2026.

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, 2021 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, 2021 are not considered material. During the years ended June 30, 2021 and 2020, interest expense of \$-0- and \$52,720, respectively, were capitalized into the building of the new rural health clinic which came on line in October, 2019 at a total cost of land, building and equipment of approximately \$9 million.

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, 2021 and 2020, was \$268,887 and \$240,514, respectively. Future minimum lease payments for the succeeding years under these leases as of June 30, 2021, 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, 2021 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 -INVESTMENTS

The District's investment balances and average maturities were as follows at June 30, 2021 and 2020:

<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>

<i>As of June 30, 2020</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	\$ 12,726,413	\$ 12,726,413		
Total investments	<u>\$ 12,726,413</u>	<u>\$ 12,726,413</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 K -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.

NOTE L - SUBSEQUENT EVENTS

The District's management has evaluated the effect of significant subsequent events on the financial statements through January 21, 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

A Certified Public Accountancy Limited Liability Partnership

1111 East Herndon Avenue, Suite 211, Fresno, California 93720

Voice: (559) 431-7708 Fax: (559) 431-7685

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, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated January 21, 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
January 21, 2022



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

Agenda Item: Financial Reports (as of Nov. & Dec., 2021)
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

The November & December, 2021 financial statements are attached for your review and approval.

- We are very happy to have received a DRAFT of the Audit for the past fiscal year. Our Auditor is still looking for confirmation from Kelly Hohenbrink, but the rest is finished 😊. Huge thank you to Traci for all her hard work on a tough audit cycle!!!!
- We are still awaiting property tax funds and COVID relief funds from Calaveras County, hopefully they will arrive before the Finance Committee meeting. The CEO, Finance Committee, and the Board will have the ability to determine how best to apply the COVID relief money, since it has very limited strings attached. Recognition of this revenue will go a long way to helping the District's bottom line 😊
- The Balance Sheet still shows a strong cash position.
- The Investment & Reserves Report shows the reserve allocations, along with the interest income allocations.
- Total COVID expenses/lost revenue to date: \$861,526.56
Total COVID expenses in November 2021: \$10,092.39
Total COVID expenses in December 2021: \$19,271.46

Mark Twain Health Care District						
Annual Budget Recap						
	11/30/21	2021 - 2022 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	2,500,576	5,865,872	3,191,007	1,374,865	0	1,300,000
Total Revenue	2,500,576	5,865,872	3,191,007	1,374,865	0	1,300,000
Expenses	(3,048,203)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Total Expenses	(3,048,203)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Surplus(Deficit)	(547,627)	(633,235)	(1,127,128)	209,608	(667,000)	951,285
Historical Totals	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						DRAFT
	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)	

Mark Twain Health Care District									
Rental Financial Projections					Rental				
									11/30/2021
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs BudHet
9260.01	Rent Hospital Asset amortized	1,095,293	1,089,434	1,092,672	1,092,672	455,280	90,397	452,361	41.40%
				0	0				
	Rent Revenues	1,095,293	1,089,434	1,092,672	1,092,672	455,280	90,397	452,361	41.40%
9520.62	Repairs and Maintenance Grounds	(6,079)		0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(651,164)	(688,595)	(758,483)	(758,483)	(316,035)	(58,597)	(284,304)	37.48%
9520.85	Telephone & Communications							(4,288)	(21,292)
9520.72	Depreciation	(673,891)	(116,408)	(148,679)	(148,679)	(61,950)	(9,304)	(46,896)	31.54%
9520.82	Insurance								
	Total Costs	(1,331,134)	(805,003)	(907,162)	(907,162)	(377,984)	(72,188)	(352,492)	38.86%
	Net	(235,841)	284,431	185,510	185,510	77,296	18,209	99,869	80.26%
9260.02	MOB Rents Revenue	220,296	195,608	251,016	251,593	104,830	17,903	88,708	35.26%
9521.75	MOB rent expenses	(240,514)	(263,451)	(261,016)	(247,095)	(102,956)	(21,110)	(103,852)	42.03%
	Net	(20,218)	(67,842)	(10,000)	4,498	1,874	(3,208)	(15,143)	-336.67%
9260.03	Child Advocacy Rent revenue	9,000	9,000	9,000	9,000	3,750	750	3,750	41.67%
9522.75	Child Advocacy Expenses	(297)	(1,140)	(11,000)	(11,000)	(4,583)			0.00%
	Net	8,703	7,860	(2,000)	(2,000)	(833)	750	3,750	-187.50%
9260.04	Sunrise Pharmacy Revenue		14,400		21,600		1800	9000	
7084.41	Sunrise Pharmacy Expenses	(2,174)	(3,785)	(2,250)		0			
		1,324,589	1,308,442	1,352,688	1,374,865	572,860	110,849	553,819	40.28%
		(1,574,119)	(1,073,380)	(1,181,428)	(1,165,257)	(485,524)	(93,298)	(456,343)	39.16%
	Summary Net	(249,530)	235,063	171,260	209,608	87,337	17,551	97,476	46.50%

Mark Twain Health Care District										
Projects, Grants and Support										
		11/30/2021								
			2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
			Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
	Project grants and support			(14,000)	(31,000)	(667,000)	(277,917)		(358,436)	53.74%
8890.00	Foundation		(465,163)			(628,000)			(328,000)	
8890.00	Veterans Support			0	(5,000)	0	0		0	
8890.00	Mens Health			0	(5,000)	0	0		0	
8890.00	Steps to Kick Cancer - October			0	(5,000)	0	0		0	
8890.00	Ken McInturf Laptops							(2,436)	(2,436)	
8890.00	Doris Barger Golf			0	(2,000)	0	0		0	
8890.00	Stay Vertical			(14,000)	(14,000)	(14,000)	(5,833)			0.00%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals							(3,000)	(3,000)	
8890.00	High school ROP (CTE) program					(25,000)			(25,000)	
	Project grants and support		(465,163)	(14,000)	(31,000)	(667,000)	(277,917)	(5,436)	(358,436)	53.74%

Mark Twain Health Care District								
General Administration Financial Projections				Admin			11/30/2021	
				BUDGET				
		2019/2020	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	390,802	44,279	100,000	41,667	155	7,423	7.42%
9160.00	Property Tax Revenues	1,126,504	1,168,243	1,200,000	500,000	100,000	500,000	41.67%
9010.00	Gain on Sale of Asset							
5801.00	Rebates, Sponsorships, Refunds on Expenses					64,490	81,798	
9205.03	Miscellaneous Income (1% Minority Interest)	(43,680)	(20,782)		0	(19,149)	(2,362)	
	Summary Revenues	1,473,626	1,191,740	1,300,000	541,667	145,496	586,860	45.14%
8610.09	Other salaries and wages	(352,591)	(216,730)	(137,592)	(57,330)	(17,643)	(99,583)	72.38%
8610.10	Payroll taxes	(23,244)	(10,079)	(10,526)	(4,386)	(803)	(4,477)	42.53%
8610.12	Vacation, Holiday and Sick Leave	(3,173)		(8,256)	(3,440)			0.00%
8610.13	Group Health & Welfare Insurance	(17,474)		(11,827)	(4,928)			0.00%
8610.14	Group Life Insurance	(564)		0	0			
8610.15	Pension and Retirement	(8,815)	(2,588)	(703)	(293)		(191)	27.22%
8610.16	Workers Compensation insurance	(3,526)		(1,376)	(573)			0.00%
8610.18	Other payroll related benefits	(529)	(800)	(34)	(14)			0.00%
	Benefits and taxes	(57,325)	(13,467)	(32,723)	(13,634)	(803)	(4,668)	14.27%
	Labor Costs	(409,916)	(230,197)	(170,315)	(70,964)	(18,446)	(104,251)	61.21%
8610.22	Consulting and Management Fees	(61,500)	(4,548)	(3,000)	(1,250)	(226)	(1,140)	37.99%
8610.23	Legal	(30,000)	(928)	(10,000)	(4,167)		(1,235)	12.35%
8610.24	Accounting /Audit Fees	(125,000)	(59,302)	(40,000)	(16,667)	(7,369)	(13,707)	34.27%
8610.05	Marketing					(641)	(2,805)	
8610.43	Food	(2,000)		(1,500)	(625)			0.00%
8610.46	Office and Administrative Supplies	(18,000)	(14,380)	(15,000)	(6,250)	(731)	(3,742)	24.95%
8610.62	Repairs and Maintenance Grounds	0	(4,296)	(5,000)	(2,083)		(1,250)	25.00%
8610.69	Other- IT Services		(10,905)	0	0	(691)	(4,174)	
8610.74	Depreciation - Equipment	(2,500)		0	0			
8610.75	Rental/lease equipment	(9,200)		0	0			
8610.80	Utilities	(1,000)		0	0			
8610.82	Insurance	(25,000)	(16,653)	(41,900)	(17,458)		(33,094)	78.98%
8610.83	Licenses and Taxes	0		0				
8610.85	Telephone and communications	0		(2,500)				
8610.86	Dues, Subscriptions & Fees	(20,000)	(9,648)	(15,000)	(6,250)	(916)	(16,502)	110.02%
8610.87	Outside Trainings	(15,000)	(760)	(15,000)	(6,250)		(581)	3.87%
8610.88	Travel	(15,000)		(7,500)	(3,125)			0.00%
8610.89	Recruiting	(2,000)	(3,567)	(2,000)	(833)		(209)	10.45%
8610.90	Other Direct Expenses	(32,000)	(69,999)	(20,000)	(8,333)	(500)	(4,160)	20.80%
8610.95	Other Misc. Expenses							
	Non-Labor costs	(358,200)	(194,986)	(178,400)	(73,292)	(11,074)	(82,599)	46.30%
	Total Costs	(768,116)	(425,183)	(348,715)	(144,256)	(29,520)	(186,850)	53.58%
	Net	431,884	766,557	951,285	397,411	115,976	400,010	42.05%

Mark Twain Health Care District
Balance Sheet
As of November 30, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	64,870
1001.20 Umpqua Bank - Money Market	6,444
1001.30 Bank of Stockton	83,095
1001.40 Five Star Bank - MTHCD Checking	182,158
1001.50 Five Star Bank - Money Market	19,730
1001.60 Five Star Bank - VSHWC Checking	46,484
1001.65 Five Star Bank - VSHWC Payroll	10,337
1001.90 US Bank - VSHWC	9,052
1820 VSHWC - Petty Cash	400
Total Bank Accounts	422,569
Accounts Receivable	
1200 Accounts Receivable	776
Total Accounts Receivable	776
Other Current Assets	
1001.70 Umpqua Investments	1,514
1003.30 CalTRUST	10,061,774
115.05 Due from Calaveras County	1,200,000
115.20 Accrued Lease Revenue	-15,232
1202.00 Prior Year Grant Revenue	7,824
1205.00 Due from insurance proceeds	-107,234
1205.50 Allowance for Uncollectable Clinic Receivables	457,598
130.30 Prepaid VSHWC	441
Total Other Current Assets	11,606,685
Total Current Assets	12,030,029
Fixed Assets	
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	698,156
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,624,427
1220.10 VSHWC - Buildngs	5,942,457
1220.20 VSHWC - Equipment	889,822
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-5,894,544
Total Fixed Assets	9,217,148

Other Assets	
1710.10 Minority Interest in MTMC - NEW	440,383
180.60 Capitalized Lease Negotiations	328,764
180.65 Capitalized Costs Amortization	27,811
Total Intangible Assets	356,574
2219 Capital Lease	6,239,328
Total Other Assets	7,036,285
TOTAL ASSETS	28,283,462
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	58,225
Total 200.00 Accts Payable & Accrued Expenes	58,225
2000.10 Other Accounts Payable	26,542
Total 200.00 Accts Payable & Accrued Expenes	26,542
2010.00 USDA Loan Accrued Interest Payable	76,640
2021 Accrued Payroll - Clinic	
2022.00 Accrued Leave Liability	25,287
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	32,404
227 Deferred Revenue	102,521
Total Other Current Liabilities	266,670
Total Current Liabilities	324,895
Long-Term Liabilities	
2128.01 Deferred Capital Lease	1,064,453
2128.02 Deferred Utilities Reimbursement	1,934,807
2129 Other Third Party Reimbursement - Calaveras County	700,000
2210 USDA Loan - VS Clinic	7,020,001
Total Long-Term Liabilities	10,719,261
Total Liabilities	11,044,156
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-2,581,854
Net Income	-547,627
Total Equity	17,239,306
TOTAL LIABILITIES AND EQUITY	28,283,462

**Investment & Reserves Report
30-Nov-21**

Annual

Reserve Funds	Minimum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	11/30/2021 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	2,206,398	0	913	2,207,312	
Capital Improvement Fund	12,000,000	2,935,435	500,000	1,081	2,436,516	
Technology Reserve Fund	1,000,000	1,002,908	0	415	1,003,323	
Lease & Contract Reserve Fund	2,400,000	2,406,980	0	997	2,407,976	
Loan Reserve Fund	2,000,000	2,005,816	0	830	2,006,647	
Reserves & Contingencies	19,600,000	10,557,538	500,000	4,236	10,061,774	0

2021 - 2022

CalTRUST	11/30/2021	Interest Earned
Valley Springs HWC - Operational Reserve Fund	2,207,312	913
Capital Improvement Fund	2,436,516	1,081
Technology Reserve Fund	1,003,323	415
Lease & Contract Reserve Fund	2,407,976	997
Loan Reserve Fund	2,006,647	830
Total CalTRUST	10,061,774	4,236

Five Star

General Operating Fund	287,818	129.99
Money Market Account	19,730	160.43
Valley Springs - Checking	46,484	20.22
Valley Springs - Payroll	10,337	33.24
Total Five Star	364,368	343.88

Umpqua Bank

Checking	64,870	0.00
Money Market Account	6,444	0.27
Investments	1,514	
Total Savings & CD's	72,828	0.27

Bank of Stockton	83,095	10.27
-------------------------	---------------	--------------

Total in interest earning accounts	10,582,065	4,591
---	-------------------	--------------

Beta Dividend	2,709
One Time Pay	24
Anthem Incentive	100

Total Without Unrealized Loss	7,423
--------------------------------------	--------------

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
Bill Payment List
November 2021

MTHCD Checking - NEW	Date	Num	Vendor	Amount
	11/19/2021	2708	A & L Products, Inc.	-1,760.00
	11/10/2021	2706	Anthem Blue Cross	-13,490.29
	11/24/2021	2736	Arnaudo Bros., L.P.	-21,110.33
	11/19/2021	2709	AT&T 248 134-3045	-4.67
	11/19/2021	2710	AT&T 248 134-7000(754)	-28.09
	11/19/2021	2711	AT&T 248-134-7000 952	-9.36
	11/19/2021	2717	AT&T 754-9362	-2,903.37
	11/24/2021	2728	AT&T 831-000-9975	-1,602.56
	11/19/2021	2712	AT&T OneNet	-1,342.12
	11/24/2021	2729	Best Best & Krieger, LLP	-109.50
	11/19/2021	2723	BETA Healthcare Group	-3,776.10
	11/10/2021	2683	Calaveras County Seniors' Center	-3,000.00
	11/24/2021	2734	Calaveras County Tax Collector	-29.00
	11/10/2021	2690	Calaveras Enterprise & Sierra Lodestar	-1,263.46
	11/10/2021	2691	Calaveras Power Agency	-24,289.02
	11/10/2021	2692	Calaveras Public Utility District	-179.19
	11/19/2021	2718	Campora Propane	-30.00
	11/19/2021	2713	Cejka Search	-1,500.00
	11/10/2021	2681	Cheryl Duncan Consulting	-2,648.52
	11/30/2021	ACH 12/2/21	Christian Bader	-7,000.00
	11/10/2021	2685	City of Angels	-800.71
	11/10/2021	2693	Clarke Broadcasting Corp.	-475.00
	11/24/2021	2724	Continental Dental Laboratories of California	-2,565.98
	11/10/2021	2694	Donna Koplen	-330.76
	11/30/2021	ACH 12/2/21	Dr. Deborah Salom	-8,658.00
	11/19/2021	2714	Ebbetts Pass Gas Services	-409.29
	11/30/2021	ACH 12/2/21	Harvard M. Robbins, M.D.	-11,667.67
	11/10/2021	2680	Henry Schein Inc.	-7,030.82
	11/19/2021	2721	Henry Schein Inc.	-1,635.83
	11/24/2021	2730	Henry Schein Inc.	-472.55
	11/10/2021	2695	Howard Walters	-300.00
	11/30/2021	ACH 12/2/21	James Mosson	-13,470.00
	11/24/2021	2731	JWT & Associates, LLP	-5,775.00
	11/24/2021	2725	Kirk Stout	-238.00
	11/10/2021	2705	Liza Stowers	-50.00
	11/19/2021	2715	McKesson Medical Surgical	-8,500.79
	11/10/2021	2686	MedPro Billing, LLC	-885.50
	11/24/2021	2735	Modesto Welding Products	-35.06
	11/10/2021	2707	Novarad Corporation	-1,091.27
	11/10/2021	2682	Nuance Communications, Inc.	-79.00

11/24/2021	2732	Nuance Communications, Inc.	-237.00
11/24/2021	2726	PG&E 0529233604-6 Copper Clinic	-687.30
11/10/2021	2687	PG&E 2070234150-2 Traffic Control	-55.27
11/10/2021	2688	PG&E 1022075267-8	-43.74
11/24/2021	2727	PG&E 1115246270-8 SOMO	-1,275.79
11/10/2021	2696	PG&E 3991832007-6 Cancer	-190.39
11/10/2021	2697	PG&E 4263039970-9 Hospital	-12,984.17
11/10/2021	2689	PG&E 7402140630-6 SAFMC	-357.38
11/10/2021	2698	PG&E 8919598400-3 Cancer/Infusion	-496.96
11/10/2021	2684	PG&E 9610376900-4-James Dalton (Angels Camp) NEW	-2,440.86
11/10/2021	2699	Radiologica	-1,481.00
11/10/2021	2703	RJ Pro Innovative I.T. Services	-2,220.32
11/19/2021	2720	RJ Pro Innovative I.T. Services	-184.00
11/10/2021	2700	San Andreas Sanitary District	-421.04
11/19/2021	2716	Signal Service, Inc.	-187.50
11/10/2021	2704	Suburban Propane-Ortho	-565.35
11/19/2021	2719	Suburban Propane-Ortho	-435.83
11/10/2021	2701	Suzanne Dietrich	-1,211.25
11/10/2021	2702	The Valley Springs News	-892.00
11/30/2021	ACH 12/2/21	Thomas Drakes	-15,120.00
11/24/2021	2733	Universal DataTech	-317.84
11/19/2021	2722	Your Type Graphic Design	-594.70

**Bank - MTHCD Checking -
NEW**

-\$ 192,946.50

Wednesday, Jan 12, 2022 09:40:43 AM GMT-8

Mark Twain Health Care District

Journal
November 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
11/01/2021	Journal Entry	11/1/21 CC Reversal	Umpqua CC Payment		2000.10	2000.10 Other Accounts Payable	\$53,549.35	
			Umpqua CC Payment		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$53,549.35
							\$53,549.35	\$53,549.35
11/05/2021	Journal Entry	11/05/21 Payroll #94	Pay Period 10/17/21 - 10/30/21		8610.09	8610.09 Other salaries and wages - Admin.	\$9,132.18	
			Pay Period 10/17/21 - 10/30/21		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$39,170.95	
			Pay Period 10/17/21 - 10/30/21		7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,376.16	
			Pay Period 10/17/21 - 10/30/21		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$5,212.25	
			Pay Period 10/17/21 - 10/30/21		8610.10	8610.10 Payroll taxes - Admin.	\$132.42	
			Pay Period 10/17/21 - 10/30/21		7083.10	7083.10 Payroll taxes - Clinic	\$721.07	
			Pay Period 10/17/21 - 10/30/21		8610.10	8610.10 Payroll taxes - Admin.	\$292.78	
			Pay Period 10/17/21 - 10/30/21		7083.10	7083.10 Payroll taxes - Clinic	\$2,782.43	
			Pay Period 10/17/21 - 10/30/21		7083.10	7083.10 Payroll taxes - Clinic	\$209.85	
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,750.24
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,150.42
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,117.92
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,451.78
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$209.85
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,030.11
			Pay Period 10/17/21 - 10/30/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,151.72
			Pay Period 10/17/21 - 10/30/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,044.40
			Pay Period 10/17/21 - 10/30/21		8610.22	8610.22 Consulting and Management Fees - District	\$208.88	
			Pay Period 10/17/21 - 10/30/21		7083.22	7083.22 Consulting and Management fees - Clinic	\$835.52	
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$18,680.22	
			Pay Period 10/17/21 - 10/30/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$18,680.22
			Pay Period 10/17/21 - 10/30/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$42,168.05
							\$83,754.71	\$83,754.71
11/17/2021	Journal Entry	10/2021 Athena Charge	Athena Health Charges For October 2021		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$12,067.43
			Athena Health Charges For October 2021		7083.26	7083.26 Other contracted services - Clinic	\$12,067.43	
							\$12,067.43	\$12,067.43
11/17/2021	Journal Entry	11/17/21 Transfer	Transfer		1001.50	1001.50 Five Star Bank - Money Market - NEW		\$80,000.00
			Transfer		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$50,000.00	
			Transfer		1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$30,000.00	
							\$80,000.00	\$80,000.00
11/17/2021	Journal Entry	11/21 Tides Grant#10	Grant #10 - Tides Foundation- BH		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$21,250.00	
			Grant #10 - Tides Foundation- BH		5801.00	5801.00 Rebates, Sponsorships, Refunds on Expenses		\$21,250.00
							\$21,250.00	\$21,250.00
11/18/2021	Journal Entry	11/18/21 VSHW Deposit	VSHW Deposit		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,410.85	
			VSHW Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$1,410.85
							\$1,410.85	\$1,410.85

Mark Twain Health Care District

Journal
November 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
11/19/2021	Journal Entry	11/19/21 Payroll # 95		Pay Period 10/31/21 - 11/13/21	8610.09	8610.09 Other salaries and wages - Admin.	\$8,511.07	
				Pay Period 10/31/21 - 11/13/21	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$37,729.04	
				Pay Period 10/31/21 - 11/13/21	7083.09.02	7083.09.02 Dental Salaries and Wages	\$5,113.46	
				Pay Period 10/31/21 - 11/13/21	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$5,763.15	
				Pay Period 10/31/21 - 11/13/21	8610.10	8610.10 Payroll taxes - Admin.	\$123.41	
				Pay Period 10/31/21 - 11/13/21	7083.10	7083.10 Payroll taxes - Clinic	\$692.87	
				Pay Period 10/31/21 - 11/13/21	8610.10	8610.10 Payroll taxes - Admin.	\$254.27	
				Pay Period 10/31/21 - 11/13/21	7083.10	7083.10 Payroll taxes - Clinic	\$2,661.83	
				Pay Period 10/31/21 - 11/13/21	7083.10	7083.10 Payroll taxes - Clinic	\$86.36	
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,715.90
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,832.20
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,680.88
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,268.55
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$86.36
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$821.58
				Pay Period 10/31/21 - 11/13/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,158.90
				Pay Period 10/31/21 - 11/13/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$88.00
				Pay Period 10/31/21 - 11/13/21	8610.22	8610.22 Consulting and Management Fees - District	\$17.60	
				Pay Period 10/31/21 - 11/13/21	7083.22	7083.22 Consulting and Management fees - Clinic	\$70.40	
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$17,583.88	
				Pay Period 10/31/21 - 11/13/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$17,583.88
				Pay Period 10/31/21 - 11/13/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$40,371.09
							\$78,607.34	\$78,607.34
11/19/2021	Journal Entry	11/19/21 Deposit OTP		ONETIMEPAY - Inv# 10272021-01	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$24.00	
				ONETIMEPAY - Inv# 10272021-01	9060.00	9060.00 Income, Gains & losses from investments - District		\$24.00
							\$24.00	\$24.00
11/19/2021	Journal Entry	11/19/21 Deposit ABC		Anthem - Provider Incentive Program	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100.00	
				Anthem - Provider Incentive Program	9060.00	9060.00 Income, Gains & losses from investments - District		\$100.00
							\$100.00	\$100.00
11/23/2021	Journal Entry	11/23/21 CCI deposit		Grant # 10 Payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$45,000.00	
				Grant # 10 Payment	5801.00	5801.00 Rebates, Sponsorships, Refunds on Expenses		\$45,000.00
							\$45,000.00	\$45,000.00
11/23/2021	Journal Entry	ATT 831-000-9337/1121		CHC Rural Internet Reimbursement	7083.85	7083.85 Telephone and Communications - Clinic	\$1,302.40	
				CHC Rural Internet Reimbursement	1202.00	1202.00 Prior Year Grant Revenue		\$1,302.40
							\$1,302.40	\$1,302.40
11/30/2021	Journal Entry	11/21 US Bank Sweep		November US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC	\$207,455.09	
				November US Bank Sweep	1205.00	1205.00 Due from insurance providers		\$234,931.18
				November US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC		\$383,788.89
				November US Bank Sweep	1001.40	1001.40 Five Star Bank - MTHCD Checking -	\$383,788.89	

Mark Twain Health Care District

Journal
November 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						NEW		
				US Stimulus Payment	227	227 Deferred Revenue	\$27,476.09	
							\$618,720.07	\$618,720.07
11/30/2021	Journal Entry	11/21 Prop Tax Revnue		Deferred Third Party Reimbursement	2129	2129 Other Third Party Reimbursement - Calaveras County	\$100,000.00	
				Property Tax Revenues	9160.00	9160.00 Property Tax Revenues - District		\$100,000.00
							\$100,000.00	\$100,000.00
11/30/2021	Journal Entry	11/21 Cap Costs		Capitalized Cost Amortization	180.65	180.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				Capitalized Costs	180.60	180.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
11/30/2021	Journal Entry	11/21 MOB Revenue		MOB Rental Revenue	9260.02	9260.02 MOB Rents Revenue		\$13,397.88
				Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,397.88	
				Child Advocacy Rental	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$14,147.88	\$14,147.88
11/30/2021	Journal Entry	11/21 Capital Lease		Defer Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				Interest Income	9260.01	9260.01 Deferred Lease Income		\$25,903.39
				Capital Lease	2219	2219 Capital Lease		\$9,603.20
				Deferred Utility Reimbursement	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				Other Income	9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00
11/30/2021	Journal Entry	11/21 Depreciation		Depreciation Expense	9520.72	9520.72 Depreciation	\$9,303.80	
				Capital Lease	2219	2219 Capital Lease		\$9,303.80
							\$9,303.80	\$9,303.80
11/30/2021	Journal Entry	11/30/21 Allpaid		Allpaid - Test	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$1.00	
				Allpaid - R. Moreno	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$1,650.00	
				Allpaid - R. Drovdal	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$825.00	
				Allpaid- Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$2,476.00
							\$2,476.00	\$2,476.00
11/30/2021	Journal Entry	11/21 CC Recon		OUTFRONT- Billboard for Vax Confidence	7083.05	7083.05 Marketing - Clinic	\$14,550.00	
				McKesson - Medical Supplies - NON COVID	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$4,045.22	
				McKesson - Medical Supplies - COVID	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$2,358.29	
				Lost A Key - ROBODOC cart key replacements	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$36.61	
				Mesa Labs - Medical Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$1,279.42	
				Amazon - Dental Supplies	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$136.20	
				FP Mailing Solutions - Postage Meter Reload	7083.46	7083.46 Office and Administrative supplies - Clinic	\$414.00	
				Amazon - Return on Broken Foot Rest	7083.46	7083.46 Office and Administrative supplies - Clinic		\$105.52
				Staples - Office Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$758.75	
				Lowe's - Shelves for Closet	7083.46	7083.46 Office and Administrative supplies - Clinic	\$23.27	
				Henry Schein - Dentrux	7083.46	7083.46 Office and Administrative supplies -	\$624.00	

Mark Twain Health Care District

Journal
November 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						Clinic		
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Language Line - Translation Services		7083.69	7083.69 Other purchased services - Clinic	\$98.75	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Clark Pest Control		7083.69	7083.69 Other purchased services - Clinic	\$77.00	
			MedPro Disposal		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$108.00	
			Cal-Waste		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$229.81	
			CallMyDoc		7083.85	7083.85 Telephone and Communications - Clinic	\$473.96	
			Amazon - Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$23.24	
			Staples - Office Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$190.20	
			CVS - Incentive Card		8610.46	8610.46 Office and Administrative Supplies - District	\$505.95	
			CVS - ROBODOC cart Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$11.25	
			Quickbooks		8610.69	8610.69 Other - IT Services- District	\$180.00	
			Streamline		8610.69	8610.69 Other - IT Services- District	\$200.00	
			Cal-Net		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$9.95	
			Amazon Prime membership		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$13.93	
			Umpqua CC Payable		2000.10	2000.10 Other Accounts Payable		\$26,542.28
							\$26,647.80	\$26,647.80
11/30/2021	Journal Entry	11/30/21 AR Revenue	Gross Revenue		4083.49	4083.49 VSHWC Gross Revenues		\$199,095.00
			Uncollectable Receivable		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$117,035.00	
			Contractual Adjustment		4083.60	4083.60 Contractual Adjustments	\$82,060.00	
							\$199,095.00	\$199,095.00
11/30/2021	Journal Entry	11/30/21 Minority Int	Minority Interest in MTSJ Ops		9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$20,108.65	
			Minority Interest in MTSJ Invest		9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$959.92
			Minority Interest in MTMC		1710.10	1710.10 Minority Interest in MTMC - NEW		\$19,148.73
							\$20,108.65	\$20,108.65
TOTAL							\$1,468,558.52	\$1,468,558.52

Nov-21

	7083.05	OUTFRONT	Billboard	7083.05 - MARKETING
\$	14,550.00			\$ 14,550.00
	7083.41.01	McKesson Medical	Medical Supplies- Non COVID	
\$	4,045.22			
	7083.41.01	McKesson Medical	Medical Supplies-COVID	
\$	2,358.29			
	7083.41.01	Lost A Key	RoboDoc Cart Supplies	
\$	36.61			
	7083.41.01	Mesa Labs	Medical Supplies	
\$	1,279.42			
	7083.41.01	National CPR Foundation	CPR Certificate	\$ 7,719.54
\$	136.20			\$ 136.20
	7083.41.02	Amazon	Dental Supplies	
\$	414.00			
	7083.46	FP Mailing Solutions	Postage Machine Reload	
\$	7083.46	Diosemetry Badge	Badges	
\$	(105.52)			
	7083.46	Amazon	Return on broken foot rest	
\$	758.75			
	7083.46	Staples	Office Supplies	
\$	23.27			
	7083.46	Lowe's	Shelves for Closet	
\$	624.00			
	7083.46	USPS	Medi-Cal Application mailing	
\$	150.00	Henry Schein	Dentrix Dental Systems	\$ 1,714.50
\$	98.75	CALAVERAS MINI STORAGE	NO RECEIPT	
\$	150.00	Language Line	Translation Services	
\$	77.00	MEDSTATIX	INV# 40876	
	7083.69	Clark Pest Control	11/24/21 service	
\$	7083.69	ProScreening	Background checks/Credentials	\$ 475.75
	7083.80	Cisco Fire Systems	Annual Inspection/Testing	
\$	108.00	MedPro Disposal	Waste Removal	
\$	229.81	Cal-Waste	Trash Removal	\$ 337.81
	7083.85	MOTHERLODE ANSWERING SERVICE		
\$	473.96	Sphinx Medical	CallMyDoc	\$ 473.96
\$	23.24	Amazon	Supplies	
\$	190.20	Staples	Office Supplies	
	8610.46	Amazon	Office Supplies	
\$	505.95	CVS	Incentive Card	
\$	11.25	CVS	RoboDoc Cart Supplies	\$ 730.64
	8610.69	Microsoft	Subscription	
\$	180.00	QUICKBOOKS	MONTHLY SUB	
\$	200.00	Doteasy	Yearly Renewal	
\$	9.95	Streamline	Monthly	\$ 380.00
	8610.86	CALNET	YEARLY/MONTHLY SUB	
\$	13.93	ZOOM	Yearly Memberships	
	8610.86	Amazon Prime	Monthly Subscription	\$ 23.88
\$	26,542.28			\$ 26,542.28

Mark Twain Health Care District						
Annual Budget Recap						
	12/31/21	2021 - 2022 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	2,874,008	5,865,872	3,191,007	1,374,865	0	1,300,000
Total Revenue	2,874,008	5,865,872	3,191,007	1,374,865	0	1,300,000
Expenses	(3,565,692)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Total Expenses	(3,565,692)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Surplus(Deficit)	(691,685)	(633,235)	(1,127,128)	209,608	(667,000)	951,285
Historical Totals	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						DRAFT
	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)

Mark Twain Health Care District									
Direct Clinic Financial Projections									
					VSHWC				12/31/2021
		2019/2020	2020/2021	2020/2021	2021/2022	2021 - 2022			
		Actual	Unaudited	Budget	Budget	Month to-Date	Actual Month	Actual Y-T-D	Actual vs Budget
4083.49	Urgent care Gross Revenues	1,170,321	2,824,838	4,674,075	5,013,050	2,506,525	157,131	1,598,826	31.89%
4083.60	Contractual Adjustments	(953,773)	(1,038,761)	(1,087,124)	(1,848,793)	(924,396)	(70,325)	(749,156)	
	Net Patient revenue	216,548	1,786,077	3,586,951	3,164,257	1,582,128	86,806	849,670	26.85%
						0			
4083.90	Flu shot, Lab income, physicals			1,000	1,000	500			0.00%
4083.91	Medical Records copy fees			750	750	375			0.00%
4083.92	Other - Plan Incentives			30,000	25,000	12,500			0.00%
			0	31,750	26,750	13,375	0	0	0.00%
	Total Other Revenue	216,548	1,786,077	3,618,701	3,191,007	1,595,503	86,806	849,670	26.63%
7083.09	Other salaries and wages	(648,607)	(1,030,670)	(1,008,540)	(1,503,975)	(751,988)	(144,895)	(655,754)	43.60%
7083.10	Payroll taxes	(53,339)	(80,787)	(78,666)	(108,979)	(54,490)	(10,411)	(49,110)	45.06%
7083.12	Vacation, Holiday and Sick Leave			(9,077)	(90,239)	(45,119)			0.00%
7083.13	Group Health & Welfare Insurance	(31,164)	(132,724)	(49,982)	(169,346)	(84,673)	(13,490)	(75,853)	44.79%
7083.14	Group Life Insurance			(1,614)		0			
7083.15	Pension and Retirement		(632)	(25,214)	(1,987)	(994)			0.00%
7083.16	Workers Compensation insurance	(13,597)	(16,697)	(10,085)	(15,040)	(7,520)			0.00%
7083.18	Other payroll related benefits			(1,513)	(376)	(188)			0.00%
	Total taxes and benefits	(98,100)	(230,841)	(176,151)	(385,967)	(192,984)	(23,902)	(124,963)	32.38%
	Labor related costs	(746,706)	(1,261,511)	(1,184,691)	(1,889,942)	(944,971)	(168,797)	(780,717)	41.31%
7083.05	Marketing	(7,096)	(1,911)		(1,500)		(743)	(26,752)	
7083.20	Medical - Physicians	(607,191)	(766,094)	(905,244)	(970,115)	(485,058)	(52,984)	(421,901)	43.49%
7083.22	Consulting and Management fees	(261,571)	(106,677)	(75,000)	(35,000)	(17,500)	(1,083)	(14,354)	41.01%
7083.23	Legal - Clinic	(27,900)	1,258	0	(15,000)			(4,845)	0.00%
7083.25	Registry Nursing personnel			(3,000)	0	0			
7083.26	Other contracted services	(65,565)	(199,535)	(126,907)	(100,000)	(50,000)	(20,878)	(144,488)	144.49%
7083.29	Other Professional fees	(11,199)	(16,639)	(80,932)	(10,000)	(5,000)	(1,569)	(6,640)	66.40%
7083.36	Oxygen and Other Medical Gases	(533)	(916)	(3,703)	(1,200)	(600)		(175)	14.61%
7083.38	Pharmaceuticals			(139,504)	(40,000)	(20,000)			0.00%
7083.41.01	Other Medical Care Materials and Supplies	(141,544)	(211,072)	(25,714)	(95,000)	(47,500)	(24,756)	(152,774)	160.82%
7083.41.02	Dental Care Materials and Supplies - Clinic		(5,425)				(3,530)	(42,250)	
7083.41.03	Behavior Health Materials							(2,024)	
7083.44	Linens			(1,200)	0	0			
7083.48	Instruments and Minor Medical Equipment			(24,248)	(20,000)	(10,000)			0.00%
7083.74	Depreciation - Equipment			(150,476)	0	0			
7083.45	Cleaning supplies			(47,578)	0	0			
7083.62	Repairs and Maintenance Grounds	(1,122)		(8,104)	(5,000)	(2,500)			0.00%
7083.72	Depreciation - Bldgs & Improvements			(311,017)	(560,000)	(280,000)			0.00%
7083.80	Utilities - Electrical, Gas, Water, other	(53,232)	(90,749)	(95,083)	(80,000)	(40,000)	(4,844)	(36,888)	46.11%
8870.00	Interest on Debt Service	(158,161)	(435,495)	(257,355)	(190,000)	(95,000)			0.00%
7083.43	Food	(935)	(1,070)	(2,000)	(2,000)	(1,000)	(118)	(1,743)	87.15%
7083.46	Office and Administrative supplies	(30,108)	(56,948)	(15,428)	(15,000)	(7,500)	(4,396)	(28,591)	190.61%
7083.69	Other purchased services	(50,362)	(70,531)	(232,076)	(229,727)	(114,864)	(706)	(5,815)	2.53%
7083.81	Insurance - Malpractice	(8,814)		(16,854)	(25,000)	(12,500)			0.00%
7083.82	Other Insurance - Clinic	(23,332)	(45,829)	(31,102)	(1,050)	(525)	(3,776)	(40,715)	0.00%
7083.83	Licenses & Taxes			(1,500)	(1,500)	(750)			
7083.85	Telephone and Communications	(5,253)	(12,906)	(20,903)	(5,100)	(2,550)	(3,379)	(11,949)	234.29%
7083.86	Dues, Subscriptions & Fees	(19,274)	(4,766)	(1,500)	(5,000)	(2,500)	(450)	(4,738)	94.77%
7083.87	Outside Training	(199)	(299)	(15,000)	(10,000)	(5,000)			0.00%
7083.88	Travel costs	(3,704)	(995)	(4,000)	(2,500)	(1,250)	(827)	(1,421)	56.85%
7083.89	Recruiting	(25,209)	(40,159)	(40,000)	(10,000)	(5,000)	(16,684)	(30,281)	302.81%
8895.00	RoboDoc		(22,086)	(60,000)	0	0			
	Non labor expenses	(1,502,306)	(2,088,844)	(2,695,428)	(2,428,192)	(1,214,096)	(140,724)	(978,346)	40.29%
	Total Expenses	(2,249,012)	(3,350,355)	(3,880,119)	(4,318,135)	(2,159,067)	(309,521)	(1,759,063)	40.74%
	Net Expenses over Revenues	(2,032,464)	(1,564,278)	(261,418)	(1,127,128)	(563,564)	(222,715)	(909,393)	80.68%

Mark Twain Health Care District									
Rental Financial Projections					Rental				
									12/31/2021
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs BudHet
9260.01	Rent Hospital Asset amortized	1,095,293	1,089,434	1,092,672	1,092,672	546,336	90,359	542,720	49.67%
				0	0				
	Rent Revenues	1,095,293	1,089,434	1,092,672	1,092,672	546,336	90,359	542,720	49.67%
9520.62	Repairs and Maintenance Grounds	(6,079)		0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(651,164)	(688,595)	(758,483)	(758,483)	(379,242)	(54,935)	(339,239)	44.73%
9520.85	Telephone & Communications						(4,207)	(25,499)	
9520.72	Depreciation	(673,891)	(116,408)	(148,679)	(148,679)	(74,340)	(9,266)	(56,162)	37.77%
9520.82	Insurance								
	Total Costs	(1,331,134)	(805,003)	(907,162)	(907,162)	(453,581)	(68,408)	(420,900)	46.40%
	Net	(235,841)	284,431	185,510	185,510	92,755	21,950	121,820	96.07%
9260.02	MOB Rents Revenue	220,296	195,608	251,016	251,593	125,797	17,053	105,761	42.04%
9521.75	MOB rent expenses	(240,514)	(263,451)	(261,016)	(247,095)	(123,548)	(20,575)	(124,426)	50.36%
	Net	(20,218)	(67,842)	(10,000)	4,498	2,249	(3,522)	(18,666)	-414.97%
9260.03	Child Advocacy Rent revenue	9,000	9,000	9,000	9,000	4,500	750	4,500	50.00%
9522.75	Child Advocacy Expenses	(297)	(1,140)	(11,000)	(11,000)	(5,500)			0.00%
	Net	8,703	7,860	(2,000)	(2,000)	(1,000)	750	4,500	-225.00%
9260.04	Sunrise Pharmacy Revenue		14,400		21,600		1,800	10,800	
7084.41	Sunrise Pharmacy Expenses	(2,174)	(3,785)	(2,250)		0			
		1,324,589	1,308,442	1,352,688	1,374,865	687,433	109,961	663,781	48.28%
		(1,574,119)	(1,073,380)	(1,181,428)	(1,165,257)	(582,629)	(88,983)	(545,327)	46.80%
	Summary Net	(249,530)	235,063	171,260	209,608	104,804	20,978	118,454	56.51%

Mark Twain Health Care District										
Projects, Grants and Support										
		12/31/2021								
			2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
			Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
	Project grants and support			(14,000)	(31,000)	(667,000)	(333,500)		(358,436)	53.74%
8890.00	Foundation		(465,163)			(628,000)			(328,000)	
8890.00	Veterans Support			0	(5,000)	0	0	0	0	
8890.00	Mens Health			0	(5,000)	0	0	0	0	
8890.00	Steps to Kick Cancer - October			0	(5,000)	0	0	0	0	
8890.00	Ken McInturf Laptops								(2,436)	
8890.00	Doris Barger Golf			0	(2,000)	0	0	0	0	
8890.00	Stay Vertical			(14,000)	(14,000)	(14,000)	(7,000)			0.00%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals								(3,000)	
8890.00	High school ROP (CTE) program					(25,000)			(25,000)	
	Project grants and support		(465,163)	(14,000)	(31,000)	(667,000)	(333,500)	0	(358,436)	53.74%

Mark Twain Health Care District								
General Administration Financial Projections				Admin			12/31/2021	
				BUDGET				
		2019/2020	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	390,802	44,279	100,000	50,000	38	7,462	7.46%
9160.00	Property Tax Revenues	1,126,504	1,168,243	1,200,000	600,000	100,000	600,000	50.00%
9010.00	Gain on Sale of Asset							
5801.00	Rebates, Sponsorships, Refunds on Expenses					(1,760)	80,038	
9205.03	Miscellaneous Income (1% Minority Interest)	(43,680)	(20,782)		0	6,301	3,939	
	Summary Revenues	1,473,626	1,191,740	1,300,000	650,000	104,579	691,439	53.19%
8610.09	Other salaries and wages	(352,591)	(216,730)	(137,592)	(68,796)	(27,405)	(126,987)	92.29%
8610.10	Payroll taxes	(23,244)	(10,079)	(10,526)	(5,263)	(1,261)	(5,738)	54.51%
8610.12	Vacation, Holiday and Sick Leave	(3,173)		(8,256)	(4,128)			0.00%
8610.13	Group Health & Welfare Insurance	(17,474)		(11,827)	(5,914)			0.00%
8610.14	Group Life Insurance	(564)		0	0			
8610.15	Pension and Retirement	(8,815)	(2,588)	(703)	(352)	(1,512)	(1,704)	242.18%
8610.16	Workers Compensation insurance	(3,526)		(1,376)	(688)			0.00%
8610.18	Other payroll related benefits	(529)	(800)	(34)	(17)			0.00%
	Benefits and taxes	(57,325)	(13,467)	(32,723)	(16,361)	(2,773)	(7,441)	22.74%
	Labor Costs	(409,916)	(230,197)	(170,315)	(85,157)	(30,177)	(134,428)	78.93%
8610.22	Consulting and Management Fees	(61,500)	(4,548)	(3,000)	(1,500)	(4,311)	(5,450)	181.67%
8610.23	Legal	(30,000)	(928)	(10,000)	(5,000)		(1,235)	12.35%
8610.24	Accounting /Audit Fees	(125,000)	(59,302)	(40,000)	(20,000)	(9,480)	(23,187)	57.97%
8610.05	Marketing						(2,805)	
8610.43	Food	(2,000)		(1,500)	(750)			0.00%
8610.46	Office and Administrative Supplies	(18,000)	(14,380)	(15,000)	(7,500)	(257)	(3,999)	26.66%
8610.62	Repairs and Maintenance Grounds	0	(4,296)	(5,000)	(2,500)		(1,250)	25.00%
8610.69	Other- IT Services		(10,905)	0	0	(691)	(4,865)	
8610.74	Depreciation - Equipment	(2,500)		0	0			
8610.75	Rental/lease equipment	(9,200)		0	0			
8610.80	Utilities	(1,000)		0	0			
8610.82	Insurance	(25,000)	(16,653)	(41,900)	(20,950)	(350)	(33,444)	79.82%
8610.83	Licenses and Taxes	0		0				
8610.85	Telephone and communications	0		(2,500)				
8610.86	Dues, Subscriptions & Fees	(20,000)	(9,648)	(15,000)	(7,500)	(1,634)	(18,136)	120.91%
8610.87	Outside Trainings	(15,000)	(760)	(15,000)	(7,500)		(581)	3.87%
8610.88	Travel	(15,000)		(7,500)	(3,750)			0.00%
8610.89	Recruiting	(2,000)	(3,567)	(2,000)	(1,000)		(209)	10.45%
8610.90	Other Direct Expenses	(32,000)	(69,999)	(20,000)	(10,000)		(4,160)	20.80%
8610.95	Other Misc. Expenses							
	Non-Labor costs	(358,200)	(194,986)	(178,400)	(87,950)	(16,722)	(99,321)	55.67%
	Total Costs	(768,116)	(425,183)	(348,715)	(173,107)	(46,900)	(233,749)	67.03%
	Net	431,884	766,557	951,285	476,893	57,679	457,690	48.11%

Mark Twain Health Care District
Balance Sheet
As of December 31, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	80,881
1001.20 Umpqua Bank - Money Market	6,444
1001.30 Bank of Stockton	83,081
1001.40 Five Star Bank - MTHCD Checking	214,475
1001.50 Five Star Bank - Money Market	19,733
1001.60 Five Star Bank - VSHWC Checking	135,617
1001.65 Five Star Bank - VSHWC Payroll	90,074
1001.90 US Bank - VSHWC	30,999
1820 VSHWC - Petty Cash	400
Total Bank Accounts	661,704
Accounts Receivable	
1200 Accounts Receivable	-1,542
Total Accounts Receivable	-1,542
Other Current Assets	
1001.70 Umpqua Investments	1,514
1003.30 CalTRUST	9,561,774
115.05 Due from Calaveras County	1,200,000
115.20 Accrued Lease Revenue	-15,232
1202.00 Prior Year Grant Revenue	6,522
1205.00 Due from insurance proceeds	-279,990
1205.50 Allowance for Uncollectable Clinic Receivables	542,558
130.30 Prepaid VSHWC	441
Total Other Current Assets	11,017,586
Total Current Assets	11,677,748
Fixed Assets	
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	698,156
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,624,427
1220.10 VSHWC - Buildngs	5,942,457
1220.20 VSHWC - Equipment	889,822
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-5,894,544
Total Fixed Assets	9,217,148

Other Assets	
1710.10 Minority Interest in MTMC - NEW	446,684
180.60 Capitalized Lease Negotiations	327,770
180.65 Capitalized Costs Amortization	28,804
Total Intangible Assets	356,574
2219 Capital Lease	6,220,421
Total Other Assets	7,023,679
TOTAL ASSETS	27,918,575
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	25,737
Total 200.00 Accts Payable & Accrued Expenes	25,737
2000.10 Other Accounts Payable	29,104
Total 200.00 Accts Payable & Accrued Expenes	29,104
2010.00 USDA Loan Accrued Interest Payable	76,640
2021 Accrued Payroll - Clinic	
2022.00 Accrued Leave Liability	25,287
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	41,500
227 Deferred Revenue	111,510
Total Other Current Liabilities	287,317
Total Current Liabilities	313,054
Long-Term Liabilities	
2128.01 Deferred Capital Lease	1,028,946
2128.02 Deferred Utilities Reimbursement	1,870,314
2129 Other Third Party Reimbursement - Calaveras County	600,000
2210 USDA Loan - VS Clinic	7,020,001
Total Long-Term Liabilities	10,519,261
Total Liabilities	10,832,315
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-2,590,843
Net Income	-691,685
Total Equity	17,086,260
TOTAL LIABILITIES AND EQUITY	27,918,575

**Investment & Reserves Report
31-Dec-21**

Annual

Reserve Funds	Minimum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	12/31/2021 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	2,206,398	0	913	2,207,312	
Capital Improvement Fund	12,000,000	2,935,435	500,000	1,081	2,436,516	
Technology Reserve Fund	1,000,000	1,002,908	0	415	1,003,323	
Lease & Contract Reserve Fund	2,400,000	2,406,980	0	997	2,407,976	
Loan Reserve Fund	2,000,000	2,005,816	0	830	2,006,647	
Reserves & Contingencies	19,600,000	10,557,538	500,000	4,236	10,061,774	0

2021 - 2022

CalTRUST	12/31/2021	Interest Earned
Valley Springs HWC - Operational Reserve Fund	2,207,312	913
Capital Improvement Fund	2,436,516	1,081
Technology Reserve Fund	1,003,323	415
Lease & Contract Reserve Fund	2,407,976	997
Loan Reserve Fund	2,006,647	830
Total CalTRUST	10,061,774	4,236

Five Star

General Operating Fund	345,307	149.40
Money Market Account	19,733	163.83
Valley Springs - Checking	135,617	27.22
Valley Springs - Payroll	93,171	40.43
Total Five Star	593,828	380.88

Umpqua Bank

Checking	80,881	0.00
Money Market Account	6,444	0.33
Investments	1,514	
Total Savings & CD's	88,839	0.33

Bank of Stockton	83,081	11.68
-------------------------	---------------	--------------

Total in interest earning accounts	10,827,522	4,629
---	-------------------	--------------

Beta Dividend	2,709
----------------------	--------------

One Time Pay	24
---------------------	-----------

Anthem Incentive	100
-------------------------	------------

Total Without Unrealized Loss	7,462
--------------------------------------	--------------

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
Bill Payment List
December 2021

MTHCD Checking - NEW	Date	Num	Vendor	Amount
	12/08/2021	2775	38 Smiles Dental Laboratory	-388.92
	12/17/2021	2791	A & L Products, Inc.	-1,760.00
	12/23/2021	2806	Aireserv	-300.00
	12/31/2021	2817	Alliant Insurance Services, Inc. - NPB Main	-350.00
	12/08/2021	2745	Alpine Natural Gas	-654.99
	12/31/2021	2816	Alpine Natural Gas	-1,593.91
	12/17/2021	2799	Anthem Blue Cross	-15,772.74
	12/23/2021	2808	Arnaudo Bros., L.P.	-21,124.80
	12/08/2021	2740	AT&T - 209-772-1005	-1,066.30
	12/31/2021	2813	AT&T - 209-772-1005	-1,217.61
	12/08/2021	2741	AT&T 209-772-2791 VSHWC	-828.32
	12/31/2021	2814	AT&T 209-772-2791 VSHWC	-908.39
	12/17/2021	2784	AT&T 248 134-3045	-4.67
	12/17/2021	2785	AT&T 248 134-7000(754)	-28.09
	12/17/2021	2786	AT&T 248-134-7000 952	-9.36
	12/17/2021	2792	AT&T 754-9362	-2,882.56
	12/23/2021	2801	AT&T 831-000-9975	-1,602.56
	12/17/2021	2787	AT&T OneNet	-1,282.67
	12/17/2021	2777	Best Best & Krieger, LLP	-145.00
	12/23/2021	2809	BETA Healthcare Group	-3,776.10
	12/08/2021	2748	Calaveras County Water District	-781.68
	12/08/2021	2752	Calaveras Enterprise & Sierra Lodestar	-1,263.46
	12/17/2021	2778	Calaveras Power Agency	-22,540.30
	12/08/2021	2742	Calaveras Public Utility District	0.00
	12/08/2021	2769	Calaveras Public Utility District	-2,192.53
	12/31/2021	2819	Calaveras Public Utility District	-1,934.06
	12/08/2021	2758	California Special Districts Association - Financial	-1,527.32
	12/31/2021	2822	California Special Districts Association - Financial	-1,527.32
	12/17/2021	2793	Campora Propane	-30.00
	12/23/2021	2800	Capital Group - American Funds	-192.10
	12/17/2021	2788	Cejka Search	-15,000.00
	12/08/2021	2743	Cheryl Duncan Consulting	-2,744.60
	12/09/2021	2776	Christian Bader	-100.00
	12/31/2021	ACH 1/3/2022	Christian Bader	-6,240.00
	12/08/2021	2750	City of Angels	-683.26
	12/08/2021	2759	Clarke Broadcasting Corp.	-475.00
	12/31/2021	2810	Continental Dental Laboratories of California	-1,005.12
	12/08/2021	2771	Debbra Sellick	-100.00
	12/31/2021	2821	Donna Koplen	-330.76
	12/31/2021	ACH 1/3/2022	Dr. Deborah Salom	-8,658.00
	12/17/2021	2789	Ebbetts Pass Gas Services	-1,187.24
	12/31/2021	ACH 1/3/2022	Harvard M. Robbins, M.D.	-11,667.67
	12/08/2021	2749	Henry Schein Inc.	-444.66
	12/17/2021	2795	Henry Schein Inc.	-6.18
	12/23/2021	2802	Henry Schein Inc.	-1,460.75
	12/17/2021	2790	Hicks Pension Services	-1,320.00
	12/31/2021	2811	IBM	-450.00
	12/31/2021	ACH 1/3/2022	James Mosson	-11,280.00

12/31/2021	2818	JWT & Associates, LLP	-7,875.00
12/17/2021	2796	Kirk Stout	-136.00
12/08/2021	2772	Linda Reed	-100.00
12/08/2021	2770	Lori Hack	-300.00
12/08/2021	2760	MedPro Billing, LLC	-759.00
12/08/2021	2773	Nancy Minkler	-100.00
12/08/2021	2768	Novarad Corporation	-1,091.27
12/08/2021	2746	Nuance Communications, Inc.	-79.00
12/23/2021	2803	Nuance Communications, Inc.	-237.00
12/08/2021	2765	Olympic Cleaning Service	-4,950.00
12/31/2021	2823	Olympic Cleaning Service	-4,950.00
12/23/2021	2804	PG&E 0529233604-6 Copper Clinic	-734.63
12/08/2021	2761	PG&E 2070234150-2 Traffic Control	-62.39
12/08/2021	2762	PG&E 1022075267-8	-51.48
12/31/2021	2812	PG&E 1115246270-8 SOMO	-1,339.82
12/17/2021	2779	PG&E 3991832007-6 Cancer	-228.53
12/17/2021	2780	PG&E 4263039970-9 Hospital	-17,833.18
12/08/2021	2763	PG&E 7402140630-6 SAFMC	-398.17
12/17/2021	2781	PG&E 8919598400-3 Cancer/Infusion	-528.56
12/08/2021	2753	PG&E 9610376900-4-James Dalton (Angels Camp) NEW	-2,451.47
12/08/2021	2737	Pickled Porch Cafe	-1,070.00
12/17/2021	2782	Radiologica	-1,403.00
12/08/2021	2738	Ray Morgan Company	-772.78
12/08/2021	2744	REM Net Communications	-660.00
12/08/2021	2774	Richard Randolph	-100.00
12/08/2021	2767	RJ Pro Innovative I.T. Services	-1,876.00
12/17/2021	2798	RJ Pro Innovative I.T. Services	-246.00
12/23/2021	2807	RJ Pro Innovative I.T. Services	-386.62
12/08/2021	2747	Robert G. Gish Consultants, LLC	-1,200.00
12/08/2021	2751	San Andreas Sanitary District	-7,721.22
12/31/2021	2820	San Andreas Sanitary District	-7,300.18
12/08/2021	2766	Sonic Incytes Medical Corp	-1,500.00
12/31/2021	2824	Sonic Incytes Medical Corp	-1,500.00
12/08/2021	2739	Suburban Propane-Ortho	-1,243.24
12/17/2021	2794	Suburban Propane-Ortho	-332.92
12/23/2021	2805	Suburban Propane-Ortho	-632.71
12/31/2021	2815	Suburban Propane-Ortho	-763.28
12/08/2021	2754	Suzanne Dietrich	-1,508.75
12/08/2021	2755	The Valley Springs News	-892.00
12/31/2021	ACH 1/3/2022	Thomas Drakes	-13,080.00
12/08/2021	2756	TINA TERRADISTA	-113.07
12/08/2021	2764	Tonia Cook	-50.00
12/17/2021	2797	Your Creations	-90.00
12/08/2021	2757	Your Type Graphic Design	-940.59
12/17/2021	2783	Your Type Graphic Design	-363.07

**Total for 1001.40 Five Star
Bank - MTHCD Checking - NEW**

-\$ 240,789.93

Mark Twain Health Care District

Journal
December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/01/2021	Journal Entry	12/1/21 Transfer	12/1/21 Transfer		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$100,000.00
			12/1/21 Transfer		1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$100,000.00	
							\$100,000.00	\$100,000.00
12/03/2021	Journal Entry	12/3/21 Payroll #96	Pay Period 11/14/21 - 11/27/21		8610.09	8610.09 Other salaries and wages - Admin.	\$8,873.99	
			Pay Period 11/14/21 - 11/27/21		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$33,754.97	
			Pay Period 11/14/21 - 11/27/21		7083.09.02	7083.09.02 Dental Salaries and Wages	\$5,088.89	
			Pay Period 11/14/21 - 11/27/21		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$4,954.43	
			Pay Period 11/14/21 - 11/27/21		8610.10	8610.10 Payroll taxes - Admin.	\$128.67	
			Pay Period 11/14/21 - 11/27/21		7083.10	7083.10 Payroll taxes - Clinic	\$608.51	
			Pay Period 11/14/21 - 11/27/21		8610.10	8610.10 Payroll taxes - Admin.	\$276.77	
			Pay Period 11/14/21 - 11/27/21		7083.10	7083.10 Payroll taxes - Clinic	\$2,301.00	
			Pay Period 11/14/21 - 11/27/21		7083.10	7083.10 Payroll taxes - Clinic	\$98.86	
			Pay Period 11/14/21 - 11/27/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,474.36
			Pay Period 11/14/21 - 11/27/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,238.89
			Pay Period 11/14/21 - 11/27/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,573.68
			Pay Period 11/14/21 - 11/27/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,704.56
			Pay Period 11/14/21 - 11/27/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$98.86
			Pay Period 11/14/21 - 11/27/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,834.78
			Pay Period 11/14/21 - 11/27/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,102.59
			Pay Period 11/14/21 - 11/27/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,122.00
			Pay Period 11/14/21 - 11/27/21		8610.22	8610.22 Consulting and Management Fees - District	\$224.40	
			Pay Period 11/14/21 - 11/27/21		7083.22	7083.22 Consulting and Management fees - Clinic	\$897.60	
			Pay Period 11/14/21 - 11/27/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$15,090.35	
			Pay Period 11/14/21 - 11/27/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$15,090.35
			Pay Period 11/14/21 - 11/27/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$37,058.37
							\$72,298.44	\$72,298.44
12/08/2021	Journal Entry	11/21 CC Reversal	Umpqua CC Payment		2000.10	2000.10 Other Accounts Payable	\$26,542.28	
			Umpqua CC Payment		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$26,542.28
							\$26,542.28	\$26,542.28
12/11/2021	Journal Entry	ATT 831-000-9337/1221	CHC Rural Internet Reimbursement		7083.85	7083.85 Telephone and Communications - Clinic	\$1,302.40	
			CHC Rural Internet Reimbursement		1202.00	1202.00 Prior Year Grant Revenue		\$1,302.40
							\$1,302.40	\$1,302.40
12/15/2021	Journal Entry	12/15/21 VSHC Deposit	VSHWC Deposit		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,076.21	
			VSHWC Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$1,076.21
							\$1,076.21	\$1,076.21
12/15/2021	Journal Entry	12/15/21 Transfer	Transfer to cover PR		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$10,000.00
			Transfer to cover PR		1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$10,000.00	
							\$10,000.00	\$10,000.00
12/15/2021	Journal Entry	11/2021 Athena Charge	Athena Health Charges For November 2021		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$11,644.02
			Athena Health Charges For		7083.26	7083.26 Other contracted services - Clinic	\$11,644.02	

Mark Twain Health Care District

Journal
December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
November 2021							\$11,644.02	\$11,644.02
12/16/2021	Journal Entry	12/16/21 Payroll #97		Pay Period 11/28/21 - 12/11/21	8610.09	8610.09 Other salaries and wages - Admin.	\$9,223.08	
				Pay Period 11/28/21 - 12/11/21	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$39,883.84	
				Pay Period 11/28/21 - 12/11/21	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,429.04	
				Pay Period 11/28/21 - 12/11/21	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$6,240.26	
				Pay Period 11/28/21 - 12/11/21	8610.10	8610.10 Payroll taxes - Admin.	\$133.73	
				Pay Period 11/28/21 - 12/11/21	7083.10	7083.10 Payroll taxes - Clinic	\$750.11	
				Pay Period 11/28/21 - 12/11/21	8610.10	8610.10 Payroll taxes - Admin.	\$298.41	
				Pay Period 11/28/21 - 12/11/21	7083.10	7083.10 Payroll taxes - Clinic	\$2,906.59	
				Pay Period 11/28/21 - 12/11/21	7083.10	7083.10 Payroll taxes - Clinic	\$227.31	
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,767.68
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,493.33
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,639.43
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,333.37
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$227.31
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$821.58
				Pay Period 11/28/21 - 12/11/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,014.34
				Pay Period 11/28/21 - 12/11/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$113.00
				Pay Period 11/28/21 - 12/11/21	8610.22	8610.22 Consulting and Management Fees - District	\$22.60	
				Pay Period 11/28/21 - 12/11/21	7083.22	7083.22 Consulting and Management fees - Clinic	\$90.40	
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$18,461.10	
				Pay Period 11/28/21 - 12/11/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$18,461.10
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,673.44
				Pay Period 11/28/21 - 12/11/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$41,121.89
				Pay Period 11/28/21 - 12/11/21			\$0.00	
							\$84,666.47	\$84,666.47
12/20/2021	Journal Entry	12/20/21 Transfer		Cash Flow Transfer	1003.30	1003.30 CalTRUST - NEW		\$500,000.00
				Cash Flow Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$250,000.00	
				Cash Flow Transfer	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$150,000.00	
				Cash Flow Transfer	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$100,000.00	
							\$500,000.00	\$500,000.00
12/31/2021	Journal Entry	12/31/21 Bonus Checks		1059- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1059- 2021 Bonus	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$100.00	
				1060- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1060- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1061- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1061- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1063- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1063- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1064- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1064- 2021 Bonus	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$100.00	
				1065- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1065- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	

Mark Twain Health Care District

Journal
December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				1066- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1066- 2021 Bonus	7083.09.02	7083.09.02 Dental Salaries and Wages	\$100.00	
				1067- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1067- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1068- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1068- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1069- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1069- 2021 Bonus	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$100.00	
				1070- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1070- 2021 Bonus	7083.09.02	7083.09.02 Dental Salaries and Wages	\$100.00	
				1071- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1071- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1072- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1072- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1073- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1073- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1074- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1074- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1075- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1075- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1076- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1076- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1077- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1077- 2021 Bonus	8610.09	8610.09 Other salaries and wages - Admin.	\$100.00	
				1078- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1078- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1079- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1079- 2021 Bonus	8610.09	8610.09 Other salaries and wages - Admin.	\$100.00	
				1080- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1080- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1081- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1081- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1082- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1082- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1083- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1083- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
							\$2,400.00	\$2,400.00
12/31/2021	Journal Entry	12/21 Prop Tax Revnue	Deferred Third Party Reimbursement	Property Tax Revenues	2129	2129 Other Third Party Reimbursement - Calaveras County	\$100,000.00	
					9160.00	9160.00 Property Tax Revenues - District		\$100,000.00
							\$100,000.00	\$100,000.00
12/31/2021	Journal Entry	12/21 Cap Costs	Capitalized Cost Amortization	Capitalized Costs	180.65	180.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
					180.60	180.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
12/31/2021	Journal Entry	12/21 MOB Revenue	MOB Rental Revenue	Umpqua Bank Checking	9260.02	9260.02 MOB Rents Revenue		\$13,397.88
				Child Advocacy Rental	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,397.88	
				Umpqua Bank Checking	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
					1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$14,147.88	\$14,147.88
12/31/2021	Journal Entry	12/21 Capital Lease	Defer Capital Lease	Interest Income	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				Capital Lease	9260.01	9260.01 Deferred Lease Income		\$25,865.38
				Deferred Utility Reimbursement	2219	2219 Capital Lease		\$9,641.21
				Other Income	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
					9260.01	9260.01 Deferred Lease Income		\$64,493.41

Mark Twain Health Care District

Journal
December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							\$100,000.00	\$100,000.00
12/31/2021	Journal Entry	12/21 Depreciation	Depreciation Expense	Capital Lease	9520.72 2219	9520.72 Depreciation 2219 Capital Lease	\$9,265.79	\$9,265.79
							\$9,265.79	\$9,265.79
12/31/2021	Journal Entry	12/31/21 Payroll #98	Pay Period 12/12/21 - 12/25/21		8610.09	8610.09 Other salaries and wages - Admin.	\$9,107.43	
			Pay Period 12/12/21 - 12/25/21		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$38,542.40	
			Pay Period 12/12/21 - 12/25/21		7083.09.02	7083.09.02 Dental Salaries and Wages	\$2,258.34	
			Pay Period 12/12/21 - 12/25/21		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$5,543.23	
			Pay Period 12/12/21 - 12/25/21		8610.10	8610.10 Payroll taxes - Admin.	\$132.06	
			Pay Period 12/12/21 - 12/25/21		7083.10	7083.10 Payroll taxes - Clinic	\$671.99	
			Pay Period 12/12/21 - 12/25/21		8610.10	8610.10 Payroll taxes - Admin.	\$291.24	
			Pay Period 12/12/21 - 12/25/21		7083.10	7083.10 Payroll taxes - Clinic	\$2,572.56	
			Pay Period 12/12/21 - 12/25/21		7083.10	7083.10 Payroll taxes - Clinic	\$274.54	
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,608.09
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,810.95
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,392.51
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,156.34
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$274.54
			Pay Period 12/12/21 - 12/25/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,997.14
			Pay Period 12/12/21 - 12/25/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$119.00
			Pay Period 12/12/21 - 12/25/21		8610.22	8610.22 Consulting and Management Fees - District	\$23.80	
			Pay Period 12/12/21 - 12/25/21		7083.22	7083.22 Consulting and Management fees - Clinic	\$95.20	
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$17,242.42	
			Pay Period 12/12/21 - 12/25/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$17,242.42
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,766.27
			Pay Period 12/12/21 - 12/25/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$37,387.95
							\$76,755.21	\$76,755.21
12/31/2021	Journal Entry	12/31/21 Allpaid	Allpaid - R. Moreno		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$400.00	
			Allpaid - R. Moreno		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$370.00	
			Allpaid - Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$770.00
							\$770.00	\$770.00
12/31/2021	Journal Entry	12/31/21 US Bank	US Bank Recon		1001.90	1001.90 U.S. Bank - VSHWC	\$172,791.23	
			US Bank Recon		1205.00	1205.00 Due from insurance providers		\$172,791.23
			US Bank Recon		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$150,810.08	
			US Bank Recon		1001.90	1001.90 U.S. Bank - VSHWC		\$150,810.08
							\$323,601.31	\$323,601.31
12/31/2021	Journal Entry	12/31/21 US Bank ADJ	Bank Recon Adjustment		1001.90	1001.90 U.S. Bank - VSHWC		\$35.00
			Bank Recon Adjustment		1205.00	1205.00 Due from insurance providers	\$35.00	
							\$35.00	\$35.00
12/31/2021	Journal Entry	12/21 Bank 1001.65	Ck# 1062 - D. Coleman Paycheck		8610.22	8610.22 Consulting and Management Fees - District	\$1,273.44	
			Ck# 1062 - D. Coleman Paycheck		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,273.44
			Ck# 1084 - D. Coleman Paycheck		8610.22	8610.22 Consulting and Management Fees -	\$2,766.27	

Mark Twain Health Care District

Journal
December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						District		
			Ck# 1084 - D. Coleman Paycheck		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,766.27
							\$4,039.71	\$4,039.71
12/31/2021	Journal Entry	12/21 CC Recon	FaceBook - Webvertising		7083.05	7083.05 Marketing - Clinic	\$85.00	
			McKesson - Non-COVID		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$11,731.06	
			McKesson - COVID		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$9,913.96	
			SensoScientific - Thermo probes/Calibration		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$396.06	
			National CPR Foundation - CPR Certs		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$25.90	
			Treat's - Drinks for Staff Christmas Lunch		7083.43	7083.43 Food - Clinic	\$10.47	
			Round Table Pizza - Staff Christmas Lunch		7083.43	7083.43 Food - Clinic	\$107.79	
			Fusion Grill - Business lunch		7083.46	7083.46 Office and Administrative supplies - Clinic	\$60.00	
			FP Mailing Solutions - Postage		7083.46	7083.46 Office and Administrative supplies - Clinic	\$941.85	
			Diosemetry Badge		7083.46	7083.46 Office and Administrative supplies - Clinic	\$140.00	
			USPS - PO Box 728 rental		7083.46	7083.46 Office and Administrative supplies - Clinic	\$130.00	
			Logo Sportswear - VSHWC Jackets		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,569.97	
			Amazon - Lab Coats		7083.46	7083.46 Office and Administrative supplies - Clinic	\$64.29	
			Staples - Office Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$865.64	
			Henry Schein - Dentrax Dental Systems		7083.46	7083.46 Office and Administrative supplies - Clinic	\$624.00	
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Medpro Disposal		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$173.00	
			Cal-Waste - Trash Removal		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$229.81	
			Sphinx Medical - Call My Doc		7083.85	7083.85 Telephone and Communications - Clinic	\$473.96	
			NARHC - Annual Membership		7083.86	7083.86 Dues, Subscriptions & Fees- Clinic	\$450.00	
			Staples - Office Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$212.95	
			Quickbooks - Monthly Fee		8610.69	8610.69 Other - IT Services- District	\$180.00	
			Streamline - Monthly Fee		8610.69	8610.69 Other - IT Services- District	\$200.00	
			Adobe - Annual Memebrrship		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$179.88	
			Cal-Net - Yearly/Monthly subscription		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$24.95	
			Amazon Prime - Monthly Membership		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$13.93	
			Umpqua Credit Card Payable		2000.10	2000.10 Other Accounts Payable		\$29,104.47
							\$29,104.47	\$29,104.47
12/31/2021	Journal Entry	12/21 Minority Inter.	Minority Interest MTSJ Ops		9205.03	9205.03 Minority Interest MTSJ Ops - NEW		\$5,271.84
			Minority Interest MTSJ Invest		9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$1,028.87
			Minority Interest MTMC		1710.10	1710.10 Minority Interest in MTMC - NEW	\$6,300.71	
							\$6,300.71	\$6,300.71
12/31/2021	Journal Entry	Dec 21 AR Revenue	Gross Revenue		4083.49	4083.49 VSHWC Gross Revenues		\$155,285.00
			Uncollectable Receivables		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$84,960.00	
			Contractual Adjustments		4083.60	4083.60 Contractual Adjustments	\$70,325.00	

Mark Twain Health Care District

Journal

December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							\$155,285.00	\$155,285.00
TOTAL							\$1,630,228.14	\$1,630,228.14

Dec-21

7083.05	OUTFRONT	Billboard	7083.05 - MARKETING
\$ 85.00	Facebook	Webvertising	\$ 85.00
7083.41.01	McKesson Medical	Medical Supplies- Non COVID	
\$ 11,731.06			
7083.41.01	McKesson Medical	Medical Supplies-COVID	
\$ 9,913.96			
7083.41.01	SensoScientific	Temp Probes/Calibration	
\$ 396.06			
7083.41.01	Mesa Labs	Medical Supplies	
\$ 25.90	National CPR Foundation	CPR Certificate	\$ 22,066.98
7083.41.01	Treat's	Drinks for Staff Christmas Lunch	
\$ 10.47			
7083.43	Roud Table Pizza	Staff Christmas Lunch	
\$ 107.79			
7083.43	Fusion Grill	Business Lunch	\$ 178.26
7083.46	FP Mailing Solutions	Postage Machine Reload	
\$ 941.85			
7083.46	Diosemetry Badge	Badges	
\$ 140.00			
7083.46	USPS	PO Box rental #128	
\$ 130.00			
7083.46	Logo Sportswear	VSHWC Jackets for Staff	
\$ 1,569.97			
7083.46	Amazon	Lab Coats - Yurkovich/Coleman	
\$ 64.29			
7084.46	Staples	Office Supplies	
\$ 865.64			
7083.46	Henry Schein	Dentrix Dental Systems	\$ 4,335.75
\$ 624.00			
7083.69	CALAVERAS MINI STORAGE	NO RECEIPT	
\$ 150.00			
7083.69	Language Line	Translation Services	
\$ 150.00			
7083.69	MEDSTATIX	INV# 40876	
\$ 150.00			
7083.69	Clark Pest Control	11/24/21 service	
\$ 624.00			
7083.69	ProScreening	Background checks/Credentials	\$ 300.00
\$ 150.00			
7083.80	Cisco Fire Systems	Annual Inspection/Testing	
\$ 173.00			
7083.80	MedPro Disposal	Waste Removal	
\$ 229.81			
7083.80	Cal-Waste	Trash Removal	\$ 402.81
\$ 229.81			
7083.85	MOTHERLODE ANSWERING SERVICE		
\$ 473.96			
7083.85	Sphinx Medical	CallMyDoc	\$ 473.96
\$ 473.96			
7083.86	Calif. Dept. Public Health	Renewal	
\$ 450.00			
7083.86	NARHC	Yearly Membership	\$ 450.00
\$ 450.00			
8610.46	Amazon	Supplies	
\$ 212.95			
8610.46	Staples	Office Supplies	
\$ 212.95			
8610.46	CVS	RoboDoc Cart Supplies	\$ 212.95
\$ 212.95			
8610.69	Microsoft	Subscription	
\$ 180.00			
8610.69	QUICKBOOKS	MONTHLY SUB	
\$ 180.00			
8610.69	Doteasy	Yearly Renewal	
\$ 200.00			
8610.69	Streamline	Monthly	\$ 380.00
\$ 200.00			
8610.86	Adobe	Annual Membership	
\$ 179.88			
8610.86	CAL.NET	YEARLY/MONTHLY SUB	
\$ 24.95			
8610.86	Amazon Prime	Monthly Subscription	\$ 218.76
\$ 13.93			
8610.86			\$ 29,104.47

**MARK TWAIN HEALTH
CARE DISTRICT
(District)**

PERSONNEL MANUAL

**For
Less than 25 Employees**

Last Updated 2-11-2018

Board Approved Feb. 28, 2018

~~Last Updated and Board Approved Apr. 24, 2019~~

Reviewed by Personnel Committee – Aug. 10, 2021

~~Professional Credentialing Process. See Policy~~

Last Updated: Jan 13, 2022

Present to Board for Review/Consideration - Jan 26, 2022

Table of Contents

INTRODUCTORY POLICIES	4
1000 INTRODUCTION	4
1001 INTEGRATION CLAUSE AND THE RIGHT TO REVISE	
1002 EMPLOYMENT AT WILL STATUS	4
1003 HARASSMENT DISCRIMINATION AND RETALIATION PREVENTION	5
EMPLOYMENT POLICIES AND PRACTICES	9
2000 HIRING PROCESS	9
2001 CATEGORIES OF EMPLOYMENT	9
<i>Regular Employees</i>	9
<i>Regular Full-Time Employees</i>	10
<i>Regular Part-time Employees</i>	10
<i>Temporary Employees</i>	10
2002-NEW EMPLOYEE INTRODUCTORY PERIOD Orientation & Training Period	10
2003 JOB DUTIES	10
2004 OFFICE SECURITY	11
2005 TIMEKEEPING AND PAY DATES	11
2006 PERSONNEL RECORDS	11
2007 COMPENSATION	12
<i>Rates of Pay</i>	12
<i>Salary Structure</i>	12
<i>Salary Increases</i>	12
<i>Payroll Deductions</i>	13
2008 OVERTIME AND COMPENSATORY TIME	13
2009 PERFORMANCE AND SALARY REVIEWS	13
2010 CONFLICTS OF INTEREST	14
2011 DISCIPLINARY ACTION	15
<i>Oral Warning</i>	15
<i>Written Warning</i>	15
<i>Probation</i>	15
<i>Termination</i>	15
<i>Immediate Suspension</i>	15
2012 TERMINATION OF EMPLOYMENT	16
STANDARDS OF CONDUCT.....	17
3000 PROHIBITED CONDUCT	17
3001 DRUG AND ALCOHOL ABUSE	18
3002 CONFIDENTIALITY	18
3003 MEDIA CONTACTS	19
OPERATIONAL CONSIDERATIONS	20
4000 MEALS AND REST PERIODS	20
<i>Rest Breaks</i>	20
<i>Number of Rest Breaks</i>	20
<i>Timing of Rest Breaks</i>	20
<i>Meal Period</i>	20
<i>Timing of Meal Period</i>	21
<i>Second Meal Period</i>	21
<i>Timing of Second Meal Period</i>	21
<i>Recording of Meal Periods</i>	21
4001 PERSONAL USE OF SUPPLIES AND TELEPHONES	21
<i>Materials, Supplies, and Equipment</i>	21

<i>Telephones</i>	22
4002 REIMBURSEMENT OF WORK EXPENSES.....	22
<i>Definition</i>	22
<i>Transportation</i>	22
<i>Travel</i>	22
4003 HEALTH AND SAFETY.....	23
4004 USE OF CELL PHONE WHILE DRIVING ON DISTRICT BUSINESS.....	23
4005 USE OF ELECTRONIC MEDIA.....	23
4006 USE OF SOCIAL MEDIA.....	23
EMPLOYEE BENEFITS	27
5000 HOLIDAYS.....	27
5001 VACATIONS.....	27
5002 INSURANCE BENEFITS.....	27
<i>Disability Insurance</i>	27
<i>Unemployment Compensation</i>	28
<i>Social Security</i>	28
<i>Workers' Compensation</i>	28
5003 SICK LEAVE.....	28
<i>Sick Pay Amount</i>	28
<i>Qualifying Reasons for Paid Sick Leave</i>	29
<i>Use of Paid Sick Leave</i>	29
<i>Incremental Use</i>	30
5004 BEREAVEMENT LEAVE.....	30
5005 JURY DUTY OR WITNESS LEAVE.....	30
5006 UNPAID LEAVE OF ABSENCE.....	31
5007 WORKERS' COMPENSATION.....	31
5008 PREGNANCY DISABILITY LEAVE.....	32
5009 LACTATION ACCOMMODATION POLICY.....	
5010 California CFRA Leave.....	
5011 Reporting Time - Pay Policy.....	
5012 Crime victims leave.....	
5013 Guard, Reserves, or Naval Militia.....	
5014 Organ Donation.....	
5015 Time off to Vote.....	
CONFIRMATION OF RECEIPT OF PERSONNEL MANUAL	35

Nothing contained in or implied by this manual creates or shall be deemed to create or constitute a contractual obligation to employees on the part of DISTRICT. The policies, procedures, and guidelines contained in this manual are subject to change at any time, do not confer any obligation on the part of DISTRICT, and do not create any right to be employed by DISTRICT.

INTRODUCTORY POLICIES

1000 INTRODUCTION

DISTRICT is a community healthcare District, established in 1946 for the purpose of advancing solutions to health disparities.

DISTRICT considers its staff to be a valuable asset. Furthermore, DISTRICT believes that a clear understanding of the working agreement between DISTRICT and its employees is the basis for a harmonious and productive environment. This document has been developed to explain what DISTRICT offers to and expects of its staff.

Policies are not immutable; conditions and attitudes do change. Suggestions are always welcome. It is, furthermore, an underlying assumption of this manual that special and unique situations may be resolved through the cooperative efforts of all concerned. However, any changes will be at the pleasure of the Board of Directors of the DISTRICT (“the Board”).

1001 INTEGRATION CLAUSE AND THE RIGHT TO REVISE

This personnel manual contains the employment policies and practices of DISTRICT in effect at the time of publication.

DISTRICT reserves the right to revise, modify, delete, or add to any and all policies, procedures, work rules, or benefits stated in this handbook or in any other document. However, any such changes must be in writing and must be signed by the ~~Executive Director~~ **Chief Executive Officer** and approved by the Board of Directors.

Any written changes to this handbook will be distributed to all employees so that employees will be aware of the new policies or procedures. No oral statements or representations can in any way change or alter the provisions of this handbook.

Nothing in this handbook, or in any other personnel document, creates or is intended to create a promise or representation of continued employment for any employee.

1002 Employment At Will Status

DISTRICT employees are employed on an at-will basis. Employment at-will may be terminated with or without cause and with or without notice at any time by the employee or DISTRICT. Nothing in this handbook shall limit the right to terminate at-will employment. No manager or employee of DISTRICT has any authority to enter into an

agreement for employment for any specified period of time or to make an agreement for employment on other than at-will terms. The “employment at-will” relationship can only be changed by an agreement, in writing, specifically modifying this relationship, signed by the ~~Executive Director~~ Chief Executive Officer or President of the Board with approval of the full Board.

1003 Harassment Discrimination And Retaliation Prevention

The DISTRICT is an equal opportunity employer. The DISTRICT is committed to providing a work environment free of harassment, discrimination, retaliation, and disrespectful or other unprofessional conduct based on sex (including pregnancy, childbirth, breastfeeding or related medical conditions), race, religion (including religious dress and grooming practices), color, gender (including gender identity and gender expression), national origin (including language use restrictions and possession of a driver's license issued under Vehicle Code section 12801.9), ancestry, physical or mental disability, medical condition, genetic information, marital status, registered domestic partner status, age, sexual orientation, military and veteran status or any other basis protected by federal, state or local law or ordinance or regulation. It also prohibits discrimination, harassment, disrespectful or unprofessional conduct based on the perception that anyone has any of those characteristics or is associated with a person who has or is perceived as having any of those characteristics.

In addition, the DISTRICT prohibits retaliation against individuals who raise complaints of discrimination or harassment or who participate in workplace investigations.

All such conduct violates DISTRICT policy.

Harassment Prevention

The DISTRICT's policy prohibiting harassment applies to all persons involved in the operation of the DISTRICT. The DISTRICT prohibits harassment, disrespectful or unprofessional conduct by any employee of the DISTRICT, including supervisors, managers and co-workers. The DISTRICT's anti-harassment policy also applies to job- applicants, vendors, customers, independent contractors,

interns, volunteers, persons providing services pursuant to a contract and other persons with whom you come into contact while working.

Prohibited harassment, disrespectful or unprofessional conduct includes, but is not limited to, the following behavior:

- Verbal conduct such as epithets, derogatory jokes or comments, slurs or unwanted sexual advances, invitations, comments, posts or messages;
 - Visual displays such as derogatory and/or sexually-oriented posters, photography, cartoons, drawings or gestures;
-
- Physical conduct including assault, unwanted touching, intentionally blocking normal movement or interfering with work because of sex, race or any other protected basis;
 - Threats and demands to submit to sexual requests or sexual advances as a condition of continued employment, or to avoid some other loss and offers of employment benefits in return for sexual favors;
 - Retaliation for reporting or threatening to report harassment; and
 - Communication via electronic media of any type that includes any conduct that is prohibited by state and/or federal law or by company policy.

Sexual harassment does not need to be motivated by sexual desire to be unlawful or to violate this policy. For example, hostile acts toward an employee because of his/her gender can amount to sexual harassment, regardless of whether the treatment is motivated by sexual desire.

Prohibited harassment is not just sexual harassment but harassment based on any protected category.

Non-Discrimination

The DISTRICT is committed to compliance with all applicable laws providing equal employment opportunities. This commitment applies to all persons involved in DISTRICT operations. The DISTRICT prohibits unlawful discrimination against any job applicant, employee or intern by any employee of the DISTRICT, including supervisors and coworkers.

Pay discrimination between employees of the opposite sex performing substantially similar work, as defined by the California Fair Pay Act and federal law, is prohibited. Pay differentials may be valid in certain situations defined by law. Employees will not be retaliated against for inquiring about or discussing wages. However, the DISTRICT is not obligated to disclose the wages of other employees.

Anti-Retaliation

The DISTRICT will not retaliate against you for filing a complaint or participating in any workplace investigation and will not tolerate or permit retaliation by management, employees or co-workers.

Reasonable Accommodation

Discrimination can also include failing to reasonably accommodate religious practices or qualified individuals with disabilities where the accommodation does not pose an undue hardship.

To comply with applicable laws ensuring equal employment opportunities to qualified individuals with a disability, the DISTRICT will make reasonable accommodations for

the known physical or mental limitations of an otherwise qualified individual with a disability who is an applicant or an employee unless undue hardship would result.

Any job applicant or employee who requires an accommodation in order to perform the essential functions of the job should contact the ~~Executive Director~~ **Chief Executive Officer** with day-to-day personnel responsibilities and discuss the need for an accommodation. The DISTRICT will engage in an interactive process with the employee to identify possible accommodations, if any, that will help the applicant or employee perform the job. An applicant, employee or intern who requires an accommodation of a religious belief or practice (including religious dress and grooming practices, such as religious clothing or hairstyles) should also contact the ~~Executive Director~~ **Chief Executive Officer** with day-to-day personnel responsibilities and discuss the need for an accommodation. If the accommodation is reasonable and will not impose an undue hardship, the DISTRICT will make the accommodation.

The DISTRICT will not retaliate against you for requesting a reasonable accommodation and will not knowingly tolerate or permit retaliation by management, employees or co-workers.

Complaint Process

If you believe that you have been the subject of harassment, discrimination, retaliation or other prohibited conduct, bring your complaint to the ~~Executive Director~~ **Chief Executive Officer**, or any other supervisor, as soon as possible after the incident. If the ~~Executive Director~~ **Chief Executive Officer** is not available or if the complaint is regarding the ~~Executive Director~~ **Chief Executive Officer**, the reporting party should notify **Human Resources (HR) Dept** who will notify the Board President. If you need assistance with your complaint, or if you prefer to make a complaint in person, contact the Executive Director, [Board President and/or any supervisor](#). Please provide all known details of the incident or incidents, names of individuals involved and names of any witnesses. It would be best to communicate

your complaint in writing, but this is not mandatory.

The DISTRICT encourages all individuals to report any incidents of harassment, discrimination, retaliation or other prohibited conduct forbidden by this policy immediately so that complaints can be quickly and fairly resolved.

You also should be aware that the Federal Equal Employment Opportunity Commission and the California Department of Fair Employment and Housing investigate and prosecute complaints of prohibited harassment, discrimination and retaliation in employment. If you think you have been harassed or discriminated against or that you have been retaliated against for resisting, complaining or participating in an investigation, you may file a complaint with the appropriate agency. The nearest office can be found by visiting the agency websites at www.dfeh.ca.gov and www.eeoc.gov.

Supervisors must refer all complaints involving harassment, discrimination, retaliation or other prohibited conduct to the ~~Executive Director~~ **Chief Executive Officer**, so the DISTRICT can try to resolve

the complaint. If the ~~Executive Director~~ **Chief Executive Officer**, is not available or if the complaint is regarding the Executive Director, the reporting party should notify the **Human Resources (HR) Dept who will notify the** Board President.

When the DISTRICT receives allegations of misconduct, it will immediately undertake a fair, timely, thorough and objective investigation of the allegations in accordance with all legal requirements. The DISTRICT will reach reasonable conclusions based on the evidence collected.

The DISTRICT will maintain confidentiality to the extent possible. However, the DISTRICT cannot promise complete confidentiality. The employer's duty to investigate and take corrective action may require the disclosure of information to individuals with a need to know.

Complaints will be:

- Responded to in a timely manner
- Kept confidential to the extent possible
- Investigated impartially by qualified personnel in a timely manner
- Documented and tracked for reasonable progress
- Given appropriate options for remedial action and resolution
- Closed in a timely manner

If the DISTRICT determines that harassment, discrimination, retaliation or other prohibited conduct has occurred, appropriate and effective corrective and remedial action will be taken in accordance with the circumstances involved. The

DISTRICT also will take appropriate action to deter future misconduct.

Any employee determined by the DISTRICT to be responsible for harassment, discrimination, retaliation or other prohibited conduct will be subject to appropriate disciplinary action, up to, and including termination [including for a first offense if warranted](#). Employees should also know that if they engage in unlawful harassment, they can be held personally liable for the misconduct [and the DISTRICT is under no obligation to defend the employee in a lawsuit or indemnify the employee for an adverse judgment](#).

EMPLOYMENT POLICIES AND PRACTICES

PERSONNEL MANUAL

(Board Approved 4-24-2019)

2000 HIRING PROCESS

The Chief Executive Officer is responsible for initiating and completing the hiring process. The CEO shall review applicants and their applications / resumes. When the applicant is applying for a position in the Valley Springs Health & Wellness Center, or other District health care facilities, and the position applied for is not the Center CEO, Center Manager or the Center Medical Director, the review and hiring process may be delegated by the CEO to the Center Manager, or reside with the CEO, and does not require any participation from the District Board or its committees. An appropriate screening process, including evaluation criteria, interview process, and reference checks shall be established. No screening device, application procedure, or evaluation criteria shall discriminate on the basis of any non-job-related factor as delineated in this manual.

In the case of the VS H&W Center manager and medical director and upon completion of the application and interview process, with the exception noted in the above paragraph, the CEO will make a recommendation regarding his/her choice(s) for the position(s) **to the** relevant Board Committee (if inexistence) and the Board for approval. Applicants not selected for the position shall receive a written notice of their status as soon as possible.

When hiring the CEO, the Board shall appoint an ad hoc Personnel Committee composed of members of the Board. The Board will make the final hiring decision.

All resumes, application forms, monitoring forms (including information regarding age, race, and sex), test results, interview notes, and any other documentation of the selection process relative to all applicants, will be archived for at least twelve months following final selection.

EMPLOYMENT POLICIES AND PRACTICES

2000 HIRING PROCESS

2000 Hiring Process - See (prior page) Update that Board Approved on April 24, 2019

~~The Executive Director is responsible for initiating the hiring process. The Executive Director shall review applicants and their applications/ resumes. An appropriate screening process, including evaluation criteria, interview process, and reference checks shall be established. No screening device, application procedure, or evaluation criteria shall discriminate on the basis of any non-job-related factor as delineated in this manual.~~

~~Upon completion of the hiring process, the Executive Director will make a recommendation regarding their choice(s) for the position to the Ad hoc Personnel Committee (if in existence) or the Board. The Board or Committee reserves the right to conduct additional interviews or seek additional information. Once the Board makes the final determination, the Executive Director shall offer the position to the candidate, and complete any final negotiations. Applicants not selected for the position shall receive a written notice of their status as soon as possible.~~

~~When hiring an Executive Director, the Board shall appoint an Ad hoc Personnel Committee composed of members of the Board. The Board will make the final hiring decision.~~

~~All resumes, application forms, monitoring forms (including information regarding age, race, and sex), test results, interview notes, and any other documentation of the selection process relative to all applicants, will be archived for at least twelve months following final selection.~~

2001 CATEGORIES OF EMPLOYMENT

DISTRICT has established the following categories of employment set forth below. All employees are subject to withholding of FICA, federal and state income taxes, disability, and other withholding taxes, and must complete tax forms verifying their tax filing status.

Regular Employees

Employees hired for an ongoing, designated position that have successfully completed the introductory period. All regular employees are paid on an hourly basis or a salary depending on their exemption status as defined by California and Federal law, as applicable, and accrue leave time and benefits as outlined in this manual.

Regular Full-Time Employees

Regular full-time employees work a schedule of 40 20 hours or more per week. Accrued leave (if applicable) begins on the employee's hire date.

Regular Part-time Employees

Regular part-time employees work less than 40 20 hours per week. Following the completion of the introductory period, regular part-time employees may be eligible for partial benefits as more fully set forth in this handbook. Pro rata accrual of leave (if applicable) may begin on the employee's hire date, but only if he or she is working 20 hours or more per week.

Temporary Employees

Temporary employees work for a set hourly wage to handle a specific project or to temporarily augment or substitute for regular staff. A temporary employee is not entitled to retirement or health insurance benefits or paid time-off (unless specifically approved by the Board); however, other provisions of this manual shall apply to temporary employees. There is no guaranteed number of hours of work for temporary employees.

2002 NEW EMPLOYEE INTRODUCTORY ORIENTATION & TRAINING PERIOD

The first ninety (90) days of continuous employment at DISTRICT is considered an introductory period **Orientation & Training Period**. During this time, the employee can appraise the DISTRICT and job content, and the DISTRICT has a similar opportunity to appraise the employee's performance. At the DISTRICT's discretion, an employee's introductory period may be extended one or more times.

Midway through the introductory period **Orientation & Training Period** and at the conclusion of the introductory period **Orientation & Training Period** the DISTRICT will conduct an informal review. If we find **the** performance satisfactory and decide to continue **you're** the **employee's** employment, we will advise **you** **employee** of any improvements expected. **from you**. At that time, **you** **employee** may express suggestions to improve our efficiency and operations. Completion of the introductory period **Orientation & Training** Period does not entitle **you** **employee** to remain employed for any definite period of time, but rather allows both **you** **employee** and the DISTRICT to evaluate whether or not **you** **employee** is right for the position.

2003 JOB DUTIES

During the introductory period **Orientation & Training** Period the ~~Executive Director~~ **Manager, HR and Chief Executive Officer** will explain you ~~to the~~ **employee** job responsibilities and the performance standards expected. ~~of you.~~ Be aware that your job responsibilities may change at any time during you're ~~the~~ **employee's** employment. From time to time, the **employee** may be asked to work on special projects or to assist with other work necessary or important to the operation of DISTRICT. **Employee's** cooperation and assistance in performing such additional work is expected.

DISTRICT reserves the right, at any time, with or without notice, to alter or change job responsibilities, reassign or transfer job positions, or assign additional job responsibilities.

2004 OFFICE SECURITY

All employees are responsible for due diligence in the protection of the DISTRICT's premises, equipment, files, and supplies. DISTRICT is not responsible for damage or loss of staff's personal property.

2005 TIMEKEEPING AND PAY DATES

Each non-exempt employee will maintain a ~~twice-monthly~~ time sheet as an accurate daily record of all hours worked. All absences, both authorized and unauthorized, shall be recorded. The time sheet must be submitted to the ~~Executive Director~~ **Chief Executive Officer** or his/her designee for verification and signature. The signed timesheet will become part of the employee's permanent employment file. Failure to provide accurate ~~twice-monthly~~ time sheets will lead to disciplinary action.

Regular employees and temporary employees will submit timesheets **bi-weekly** based on two pay periods per month i.e.; the 1st–15th and 16th–31st of each month.

2006 PERSONNEL RECORDS

A confidential personnel record for each employee will be established at the time the employee is hired. The confidential personnel records of each employee are available only to the employee, the Ad hoc Personnel Committee, **HR** the ~~Executive Director~~ **Chief Executive Officer**, and the Board President (or Board Secretary), or as required by law. Employees may review their personnel records during normal business hours, at a time mutually convenient to DISTRICT and

employee. Nothing contained in the personnel file is to be removed by the employee while reviewing the file. At a minimum, the record will contain the following items:

- Employee resume/application form
 - Letter(s) of reference
 - W4 Form (Employee Withholdings)
 - W9 Form (Backup Tax Withholding)
 - Form I-9 (Employment Eligibility Verification)
 - Drug Free Workplace Policy (signed by the employee)
-

- Employee Emergency Information
- Copy of Acknowledgment of Receipt (of Personnel Policies)
- Copy of Employee's Job Description
- Personnel Action Form/Evaluation
- Any Correspondence
- Confirmation of Receipt of Personnel Manual

Disclosure of personnel information to outside sources, other than ~~your~~ **the** designated representative, will be limited. However, the DISTRICT will cooperate with ~~request~~requests from authorized law enforcement or local, state, or federal agencies conducting official investigations and as otherwise legally required.

DISTRICT will only verify, not provide, information regarding an employees' present salary, position, or employment to prospective creditors or employers. DISTRICT may not verify information regarding an employee's present salary, position, or employment to prospective creditors or employers without the employee's consent. DISTRICT does not make recommendations regarding the employment or credit worthiness of its present or former employees.

2007 COMPENSATION

Rates of Pay

DISTRICT shall endeavor to ensure that, when resources permit, the rate of pay for any position shall be comparable to the prevailing rates of similar positions in the community. Further, DISTRICT shall endeavor to ensure that pay relationships among positions within the DISTRICT are equitable, and that common criteria, including job performance, are applied uniformly to determine compensation levels for individual staff members.

Salary Structure

The DISTRICT shall annually recommend a salary structure documenting wage and salary grades or ranges for each job classification within the organization to be approved by the Board. The Executive Director shall make a recommendation regarding individual compensation levels within the approved grades or ranges.

Salary Increases

Each employee's work performance will be reviewed annually a few weeks before the anniversary date. Raises, if any, will be based on a formal regular performance review/evaluation of each employee's performance during the past year. Raises are also contingent on amount of funds available and are at the absolute discretion of the Board with input from the **Manager** Executive Director **Chief Executive Officer**, with or without input of the Ad hoc Personnel Committee.

Payroll Deductions

All salary deductions are itemized on a paycheck stub. Any questions regarding the computation of these or other deductions should be directed to **HR** and the Executive Director **Chief Executive Officer** or his/her designee. Approved salary deductions include (but are not limited to):

- Federal and State Income Taxes
- FICA
- Medicare
- State Disability Insurance
- Health Insurance
- **401k**

2008 OVERTIME

Non-exempt employees will be paid overtime according to California law.

2009 PERFORMANCE AND SALARY REVIEWS

Performance reviews will be conducted at the following times:

- Toward the end of the introductory period for all employees;
- At the initiation of the Executive Director **Chief Executive Officer** when there is job performance that is either unusually exemplary or unsatisfactory;
- When requested in writing by an employee and approved by the Executive Director **Chief Executive Officer**
- Annually, on the anniversary of the hire date:

The review process will address the following aspects of the employee's performance:

- *Ability* to meet all performance criteria including accuracy, timeliness, and completeness;
- *Teamwork/Interpersonal Relations*;
- *Attendance*;
- *Adherence* to policies and procedures;
- *Dependability*;
- *Flexibility*;
- *Accuracy* of work completed in a specific amount of time;
- *Attitude*; and
- *Willingness* to devote time which may be required to meet established timeframes and/or special projects.

The review process may result in three categories of determination:

An employee's work is found to be more than satisfactory and consistent with the objectives for the position.

1. An employee's work is found to be generally satisfactory, but not wholly consistent with the objectives set for the position. The employee will be informed as to his/her areas of satisfactory performance and those areas that need strengthening. A written plan for improving performance in the specified areas, with a timetable for completion, will be established with the Manager and ~~Executive Director~~ **Chief Executive Officer** and will notify HR.
2. **If an** An employee's performance is found to fall below satisfactory standards and not to approach stated job objectives the employee will be warned of this situation by the **Manager** and ~~Executive Director~~ **Chief Executive Officer** or his designee and the specifics of the unsatisfactory performance discussed. A written plan for improving performance in the specified areas, with a timetable for completion, will be established with the **Manager with notification to HR** and ~~Executive Director~~ **Chief Executive Officer**. The employee will be informed that if his/her performance is not raised to acceptable levels within a 30-calendar-day period, the employee may be discharged.

At the end of the evaluation meeting, both parties should sign the evaluation form. The employee will be given a copy of the evaluation, with the original being placed in the employee's personnel file. The ~~Executive Director~~ **Chief Executive Officer** will review all signed evaluations **and forward to HR**.

An employee has the right to refuse to sign an evaluation form that she or he thinks significantly misrepresents job performance. However, the employee must sign a

written statement that they have read the evaluation.

The performance evaluation shall be considered a confidential report and shall be subject to review only by those persons who have supervisory or administrative authority over the employee.

2010 CONFLICTS OF INTEREST

Situations of actual or potential conflict of interest are to be avoided by all employees. Personal or romantic involvement with a colleague, subordinate, or supervisor, which impairs an employee's ability to exercise good judgment on behalf of DISTRICT, creates an actual or potential conflict of interest. Supervisor-subordinate romantic or personal relationships also can lead to supervisory problems, possible claims of sexual harassment, and morale problems.

An employee involved in any of the types of relationships or situations described in this policy should immediately disclose the relevant circumstances to the **Manager, HR and Executive Director Chief Executive Officer**

for a determination as to whether a potential or actual conflict exists. If an actual or potential conflict is determined, DISTRICT may take whatever corrective action appears appropriate according to the circumstances. Failure to disclose facts shall constitute grounds for disciplinary action.

2011 DISCIPLINARY ACTION

Disciplinary action will be utilized in circumstances where other forms of problem resolution have not worked. Conduct such as rule **or policy** infraction; **timelessness**; insubordination; misconduct; or any disregard for policies, procedures, rules, regulations, or the performance standards for any position, may be cause for disciplinary action.

DISTRICT may impose any disciplinary action that it determines, in its sole and unfettered discretion, to be appropriate. However, DISTRICT will endeavor to impose the following types of disciplinary action, in a progressive fashion whenever possible:

Oral Warning

The **Manager, Executive Director Chief Executive Officer** will give an oral warning to the employee about a disciplinary matter, which clearly states the problem, its history, and a timeline for improvement. A follow-up memo will be **forwarded to HR** and added to the employee's personnel file.

Written Warning

A statement in writing about a specific complaint or problem with a copy placed in the employee's personnel file.

Probation

Any employee subject to disciplinary action may be placed on probationary status for a period of up to thirty (30) calendar days. During this time the employee is to be given a reasonable opportunity to bring conduct or performance up to standard. However, if during this probationary period, the employee fails to show satisfactory improvement, the employee may be terminated. Notice of placement on probationary status shall be given to the employee in writing, at the beginning of the probationary period. A copy of this notice shall be placed in the employee's personnel file.

Termination

The Manager or ~~Executive Director~~ Chief Executive Officer may give the employee written notification that he/she is being terminated, indicating the effective date. A copy of the notice will be forwarded to HR and placed in the employee's personnel file.

Immediate Suspension

The Manager or ~~Executive Director~~ Chief Executive Officer may suspend employees without pay for an appropriate period of time and forward documentation to HR, not to exceed thirty (30) days. An employee may be placed on immediate

suspension for serious allegations or proof of gross misconduct or incompetence. Offenses warranting immediate suspension include, but are not limited to, threats or acts of violence, theft, sexual harassment, falsification of records, and violation of professional ethics. An employee will be notified both verbally and in writing of the suspension and a copy of the notice will be placed in the employee's personnel file. The employee will not work during this time, and if the allegations are supported, the employee may be immediately terminated.

2012 TERMINATION OF EMPLOYMENT

Termination of employment can be the result of a voluntary resignation, mutually agreed upon termination, or dismissal with or without cause.

Voluntary termination results when an employee voluntarily resigns his or her employment, or fails to report to work for three (3) consecutively scheduled workdays without notice to, or approval by the Manager or ~~Executive Director~~ Chief Executive Officer.

An employee who plans to resign is expected to give appropriate notice (preferably at least two weeks in advance), finish any work-related requirements, provide assistance in transitioning his/her work, and provide forwarding information.

Upon termination, the employee must return all keys, supplies, or other DISTRICT property.

HR will make every effort to conduct an exit interview.

STANDARDS OF CONDUCT

3000 PROHIBITED CONDUCT

The following conduct is prohibited and will not be tolerated by the DISTRICT. This list of prohibited conduct is illustrative only; other types of conduct that threaten security, personal safety, employee welfare and our operations also may be prohibited.

- Falsifying employment records, employment information, or other DISTRICT records;
- Recording the work time of another employee or allowing any other employee to record your work time, or falsifying any time card, either your own or another employee's;
- Theft, deliberate or careless damage or destruction of any DISTRICT property, or the property of any employee or client;
- Removing or borrowing DISTRICT property without prior authorization;
- Unauthorized use of DISTRICT equipment, time, materials, or facilities;
- Provoking a fight or fighting during working hours or on DISTRICT property;
- Carrying firearms or any other dangerous weapons on DISTRICT premises at anytime;
- Engaging in criminal conduct whether or not related to job performance;
- Causing, creating, or participating in a disruption of any kind during working hours on DISTRICT property;
- Insubordination, including but not limited to failure or refusal to obey the orders or instructions of a supervisor or member of management, or the use of abusive or threatening language toward a supervisor or member of management;
- Using abusive language at any time on DISTRICT premises;

- Failing to notify the Manager or ~~Executive Director~~ Chief Executive Officer when unable to report to work;
- Unreported absence of three (3) consecutive scheduled workdays;
- Failing to obtain permission to leave work for any reason during normal working hours;
- Failing to observe working schedules, including rest and lunch periods;
- Failing to provide a physician's certificate when requested or required to do so;
- Sleeping or malingering on the job;

-
- Making or accepting personal telephone calls deemed excessive in duration during working hours, except in cases of emergency;
 - Working overtime without authorization;
 - Wearing disturbing, unprofessional or inappropriate styles of dress or hair while working;
 - Violating any safety, health, security or DISTRICT policy, rule, or procedure;
 - Committing a fraudulent act or a breach of trust under any circumstances; and
 - Committing or involvement with any act of unlawful harassment, [discrimination or retaliation](#) of another individual.

This statement of prohibited conduct does not alter DISTRICT's policy of at-will employment. ~~Either you~~ The employee or the DISTRICT remains free to terminate the employment relationship at any time, with or without reason or advance notice.

3001 DRUG AND ALCOHOL ABUSE

DISTRICT has a responsibility to maintain a safe and efficient work environment, free of illegal drugs, controlled substances, and alcohol abuse. Every employee of the DISTRICT has a responsibility to perform his/her duties in accordance with the highest standards of conduct, through a high level of productivity, reliability, safety, and judgment. The use of illegal drugs or controlled substances and the abuse of alcohol are incompatible with this responsibility.

DISTRICT prohibits the unlawful use, distribution, or possession of illegal drugs or controlled substances while on its property. Furthermore, an employee may not sell drugs, controlled substances, or alcohol to another employee or to a constituent while such employee is at work.

(The list of controlled substances includes, but is not limited to, marijuana, heroin, PCP, cocaine, and amphetamines.)

Violation of this policy will be grounds for disciplinary action, up to and including termination. Additionally, employees who are involved in off-the-job illegal drug activity or alcohol related offenses might be considered to be in violation of this policy.

3002 CONFIDENTIALITIES

Each employee is responsible for safeguarding confidential information obtained during employment. In the course of your work, you may have access to confidential information regarding fellow employees, or DISTRICT. It is your responsibility not to reveal or divulge any such information unless it is

necessary for you to do so in the performance of your duties. Access to confidential information should be on a "need-to-

know" basis and must be authorized by HR or ~~Executive Director~~ Chief Executive Officer. Any breach of this policy will not be tolerated and may result in disciplinary action and/or termination.

3003 MEDIA CONTACTS

Employees may be approached for interviews or comments by the news media. Only contact people designated by the ~~Executive Director~~ Chief Executive Officer may comment on DISTRICT policy or events that have an impact on DISTRICT. The Executive Director has been designated by the Board to comment on DISTRICT policy or events that have an impact on DISTRICT.

OPERATIONAL CONSIDERATIONS

4000 MEAL AND REST PERIODS

Rest Breaks

All nonexempt employees are entitled to rest break periods during their workday. Nonexempt employees will be paid for all such break periods, and do not need to record their in/out time for their rest breaks on their time card.

~~You~~ The Employee will be relieved of all duty during employee's rest break periods. ~~You~~ Employee is are free to come and go as employee pleases and ~~are~~ is free to clock out and leave the premises. ~~You are~~ Employee is expected to return to work promptly at the end of any rest break and clock back in.

Number of Rest Breaks

Employees are authorized and permitted one (1) 10-minute net rest break for every four

(4) hours of work (or major fraction thereof, which is defined as any amount of time over two [2] hours). A rest break need not be authorized for employees whose total daily worktime is less than three and one half (3.5) hours.

Employees working a shift from three and one-half (3.5) to six (6) hours in length are entitled to one (1) ten-minute rest break. Employees working more than six (6) hours and up to 10 hours, are entitled to two (2) ten-minute rest breaks. Employees working more than 10 hours and up to 14 hours, are entitled to three (3) ten-minute rest breaks.

Timing of Rest Breaks

Employees are authorized and permitted to take a rest break in the middle of each four hour work period. There may be practical considerations that make this general timing infeasible and that require the DISTRICT to deviate from this general rule. Employees will be informed if there are practical considerations that make this timing infeasible.

Rest breaks are scheduled by an employee's Manager supervisor.

Meal Period

Nonexempt employees will be provided an uninterrupted unpaid meal period of at least

30 minutes if they work more than five (5) hours in a workday.

Employees must record the start and end time of their meal period. Employees will be permitted a reasonable opportunity to take this meal period, and will be relieved of all duty. During their meal period, employees are free to come and go as they please and are free to leave the premises. Employees are expected to return to work promptly at the end of any meal period.

Timing of Meal Period

The meal period will be provided no later than the end of the fifth hour of work. For example, if work begins at 8:00 a.m., the meal period must start by 12:59 p.m. (which is before the end of the fifth hour of work).

Meal periods are scheduled by any employee's supervisor **Manager**.

Second Meal Period

Employees working more than 10 hours in a day, will be provided a second, unpaid meal period of at least 30 minutes. Employees must record the start and end time of their second meal period. Employees will be permitted a reasonable opportunity to take this meal period, and will be relieved of all duty.

There will be no control over an employee's activities during their meal period. During the meal period, employees are free to leave the premises and are free to come and go. Employees are expected to return to work promptly at the end of any meal period.

Timing of Second Meal Period

This second meal period will be provided no later than the end of the 10th hour of work. An employee's second meal period will be scheduled by the supervisor **Manager**.

Recording Meal Periods

Employees must record the start and end of the meal period. Employees are not allowed to work "off the clock." All work time must be accurately reported on their time record.

If for any reason employees are not provided a meal period in accordance with Company policy, or if employees are in any way discouraged or impeded from taking **you're a** meal period or from taking the full amount of time allotted, please immediately notify Human Resources.

Anytime an employee misses a meal period that was provided (or any portion of a provided meal period), the employee will be required to report to Human Resources and document the reason for the missed meal period or time worked.

4001 PERSONAL USE OF SUPPLIES AND TELEPHONES

Materials, Supplies, and Equipment

No employee is permitted to use the DISTRICT's materials, supplies, or equipment for personal reasons.

Telephones

Employees may only use the DISTRICT's telephones for local calls that cannot be conducted during non-business hours or from a non-DISTRICT telephone. In no case, except as authorized by the ~~Executive Director~~ Chief Executive Officer or his/her designee, shall personal long-distance calls be made on DISTRICT telephones.

4002 REIMBURSEMENT OF WORK EXPENSES

Definition

Travel, approved by the ~~Manager~~ or ~~Executive Director~~ Chief Executive Officer, connected with the delivery of the ~~DISTRICT's~~ DISTRICT's services, which requires employees to use private automobiles or public transit. This does not include commuting to or from work, or parking associated with attendance at work.

Transportation

Reimbursement Allowances	
Auto expenses	IRS rate
Parking	Full cost (receipt required)
Tolls	Full cost (receipt required)
Other public transit	Full cost (receipt required)

Travel

Any DISTRICT employee traveling on DISTRICT business greater than 50 miles per event must have amounts for reimbursements and travel authorization approved in advance by the ~~Executive Director~~ Chief Executive Officer.

Means of Travel: Travel will be conducted in the most economical way possible, given due consideration of employee's time and inconvenience, as well as DISTRICT resources. Group travel, where feasible, is encouraged.

Allowances	
Auto	IRS Rate
Tourist class only (receipt required)	
Air	
Rail and other	Full cost (receipt required)
Expenses	In-state and out-of-state food and lodging, not to exceed County per diem rate (receipts required)

4003 HEALTH AND SAFETY

Every employee is responsible for the safety of himself/herself, as well as others in the workplace. To achieve our goal of maintaining a safe workplace, everyone must be safety-conscious at all times.

In compliance with Proposition 65, the DISTRICT will inform employees of any known exposure to a chemical known to cause cancer or reproductive toxicity.

4004 USE OF CELL PHONE WHILE DRIVING ON DISTRICT BUSINESS

In the interest of the safety of our employees and other drivers, DISTRICT employees are prohibited from using cell phones while driving on DISTRICT business and/or DISTRICT time. Personal and or DISTRICT provided cell phones are to be turned off any time you are driving on DISTRICT business or DISTRICT time. If your job requires that you keep your cell phone turned on while you are driving, you must ~~use~~ use a hands-free device and safely pull off the road before conducting DISTRICT business. Under no circumstances should employees place phone calls while operating a motor vehicle on DISTRICT business and/or DISTRICT time.

4005 USE OF ELECTRONIC MEDIA

The DISTRICT uses various forms of electronic communication including, but not limited to computers, e-mail, telephones, personal digital assistant devices, Internet, etc. All electronic communications, including all software, databases, hardware and digital files, remain the sole property of the DISTRICT and are to be used only for DISTRICT business and not for any personal use except as discussed below. These policies apply to use at any DISTRICT rented, owned, or managed facility.

Electronic communication and media may not be used in any manner that would be threatening, discriminatory, harassing, offensive, or obscene, or for any other purpose that is illegal, against DISTRICT policy or not in the best interest of the DISTRICT. Employees who misuse electronic communications and engage in defamation, copyright or trademark infringement, misappropriation of trade secrets, discrimination, harassment, or related actions will be subject to discipline and/or immediate termination. The DISTRICT requires that all passwords for access to voicemail and to any DISTRICT computer or software be provided to the **Manager** or ~~Executive Director~~ **Chief Executive Officer**.

Employees may not install personal software or modify existing software on DISTRICT computer systems.

All electronic information created by any employee using any means of electronic communication is the property of the DISTRICT and remains the property of the DISTRICT. Personal passwords may be used for purposes of security, but the use of a personal password does not affect DISTRICT's ownership of the electronic information.

The DISTRICT will override all personal passwords if necessary for any reason.

The DISTRICT reserves the right to access and review electronic files, messages, mail, and other digital archives, and to monitor the use of electronic communications as necessary to ensure that no misuse or violation of DISTRICT policy or any law occurs.

Employees are not permitted to access the electronic communications of other employees or third parties unless directed to do so by DISTRICT management.

Employees who use e-mail, cell phones, cordless phones, portable computers, personal digital assistant devices and fax communications should not use these methods for communicating confidential, classified, or sensitive information or any trade secrets unless directed to do so by the ~~Executive Director~~ **Chief Executive Officer**.

Employees should not open e-mails or e-mail attachments unless they are familiar with the sender because of a potential virus being transmitted.

Access to the Internet, websites, and other types of DISTRICT-paid computer access are to be used for DISTRICT-related business only. **District** e-mail and internet systems may **NOT** be used for incidental personal use **at any time** ~~during break or lunch time provided that such use does not violate our policy or conflict with DISTRICT business.~~ The DISTRICT reserves the right to disallow personal use if this privilege is abused.

Questions about access to electronic communications or issues relating to security should be addressed to the **Manager** or ~~Executive Director~~ **Chief Executive Officer**.

4006 USES OF SOCIAL MEDIA

The following is the DISTRICT's Use of Social Media policy. The absence or lack of explicit reference to a specific site does not limit the extent of the application of this policy. Where no specific policy or guideline exists, employees should use their professional judgment, rely on common sense, and take the most prudent action possible.

In general, the DISTRICT views positively employee use of social media, including, among others, social networking sites (e.g., Facebook and [Myspace](#)[Instagram](#)), personal Web sites, Weblogs, Wiki forums, and content-sharing sites (e.g., YouTube and Flickr). If an employee chooses to identify as a DISTRICT employee on such Internet venues, some readers may view the employee as a DISTRICT representative or spokesperson. In light of this possibility, the DISTRICT requires that employees observe the following guidelines when referring on the Internet to the DISTRICT, its programs or activities, products, services, clients, and/or other DISTRICT employees.

- Be clear and write in first person. Make it obvious in your writing that you are speaking for yourself and not on behalf of the DISTRICT. If you choose to comment on DISTRICT matters that are public, such as posting reviews of DISTRICT products or services on social media sites, you must clearly state that you are an employee of DISTRICT. This is required by the Federal Trade Commission, in addition to our policies.
 - Even if critical, be transparent, honest, and respectful, regardless of whether your Internet postings concern the DISTRICT, other employees, clients, and/or other affiliated entities and individuals.
 - Employees may NOT ~~must refrain from use ing social media for personal use during work hours except for incidental usage (e.g., spending a moment or two checking a site in between work activities)~~. In no case may the use of social media interfere or impede the employee's completion of his/her job duties and responsibilities to the DISTRICT. Refer to **District** our policies regarding Use of Electronic Media.
 - Information published on the Internet should comply with our policies regarding confidentiality and disclosure of proprietary information. Thus, employees must not disclose confidential and/or proprietary information about customers, clients, employees, or other affiliated entities or individuals without the individual's/entity's express written consent. Such information includes personal health and financial information and related proprietary information and documents, such as trade secrets, customer lists, launch and release dates, promotional materials, and/or pending reorganizations.
 - Employees must not use social media to post or display comments that are vulgar, threatening, intimidating, harassing, or a violation of our policies against discrimination or harassment, or those that defame the DISTRICT, its employees, customers, clients, or other affiliated individuals or entities. See the DISTRICT's Policy Against Harassment.
-
- Our logos and trademarks and other proprietary information/marks may not be used for any commercial purpose without written consent and/or for any other purpose that violates this policy.
-

Nothing about this policy is intended to interfere with employee rights to self-organize, form, join, or assist labor organizations, to bargain collectively through representatives of their choosing, or to engage in other concerted activities for the purpose of collective bargaining or other mutual aid or protection, or to refrain from engaging in such activities.

Employees are strongly encouraged to discuss with the ~~Executive Director~~ **Chief Executive Officer** any concerns they may have about their use of social media. The DISTRICT may request that employees temporarily and/or permanently suspend posted communications if **the District** ~~we~~ believes it is necessary or advisable to ensure compliance with applicable laws and/or is in the DISTRICT's best interests.

Any employee found to be in violation of any portion of this Use of Social Media Policy will be subject to disciplinary action, up to and including termination of employment.

EMPLOYEE BENEFITS

5000 HOLIDAYS

The DISTRICT does not observe any paid holidays. On those days on which the DISTRICT is closed due to a holiday employee will not need to come to work unless instructed otherwise by the ~~Executive Director~~ **Chief Executive Officer**.

5001 VACATION

Employees working 20 or more hours per week are entitled to accrue ~~5 days (40 hours) of vacation per year. Vacation shall accrue at the rate of 1.66 hours per pay period.~~ vacation time based on the length of employment with the DISTRICT as follows:
(Board Approved 3-24-2021)

<u>Tenure</u>	<u>Days/Hours Per Year</u>	<u>Accrual Per Pay Period</u>	<u>Cap</u>
<u>0 to 90 days</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>90 days - 1 year</u>	<u>5 days (40 hours)</u>	<u>1.54</u>	<u>0</u>
<u>1+ to 2 years</u>	<u>10 days (2 weeks)</u>	<u>3.08</u>	<u>0</u>
<u>2+ to 6 years</u>	<u>15 days (3 weeks)</u>	<u>4.63</u>	<u>352 hours</u>
<u>6+ to 10+ years</u>	<u>20 days (4 weeks)</u>	<u>6.16</u>	<u>400 hours</u>

Active service commences with an employee's first day of work and continues thereafter unless broken by an absence without pay, a leave of absence, or termination of employment.

~~Vacation can accrue up to a maximum of 10 days (80 hours). No additional vacation will be earned until accrued vacation time is used.~~

Employees become eligible to take accrued vacation after the successful completion of their introductory period **Orientation & Training Period**. Vacation schedules must be coordinated and cleared with the **Manager** or ~~Executive Director~~ **Chief Executive Officer** and the needs of the DISTRICT determine permissible vacation periods, which employees may need to defer or otherwise adjust accordingly.

An employee whose employment terminates will be paid for accrued unused vacation days on a pro rata basis. Vacations shall be scheduled to provide adequate coverage of job responsibilities and staffing requirements. The ~~Executive Director~~ **Chief Executive Officer** will make final determinations and must approve ~~you~~ employee vacation schedule(s) in advance.

Required Use of Vacation Before Unpaid Leave

You are required to take accrued and unused vacation before taking unpaid leave or having unpaid absences unless the absence is due to pregnancy-related disability. If you are absent for a reason that qualifies you for Paid Family Leave (PFL) or because of a disability that qualifies you for State Disability Insurance (SDI) benefits, please contact the ~~Executive Director~~ **Chief Executive Officer** to discuss coordination of your benefits.

5002 INSURANCE BENEFITS

Disability Insurance

Each employee contributes to the State of California to provide disability insurance pursuant to the California Unemployment Insurance Code. Contributions are made through a payroll deduction. Disability insurance is payable when you cannot work because of illness or injury not caused by employment at DISTRICT or when you are entitled to temporary workers' compensation at a rate less than the daily disability benefit amount. Specific rules and regulations governing disability are available from the Executive Director Chief Executive Officer or HR.

Unemployment Compensation

DISTRICT contributes money every year to the California Unemployment Insurance Fund on behalf of its employees.

Social Security

Social Security is an important part of every employee's retirement benefit. The DISTRICT participates in social security in accordance with law.

Workers' Compensation

DISTRICT carries compensation insurance in accordance with the requirements of state law. This insurance provides benefit payments to an employee who is injured while working for DISTRICT or becomes ill from any occupation-related disease.

5003 SICK LEAVE

As of July 1, 2015, California law provides for mandatory paid sick leave under the Healthy Workplaces, Healthy Families Act (the "Act"). This paid sick leave policy is intended to comply with the requirements of the Act.

Employees cannot be discriminated or retaliated against for requesting or using accrued paid sick time.

If you have any questions about paid sick leave, please contact **HR** or the ~~Executive Director~~ **Chief Executive Officer**

Eligible Employees

All employees who have worked for the DISTRICT for 30 or more days within a year from the start of their employment will be entitled to paid sick time.

However, employees are not eligible to take paid sick time until they have worked for the DISTRICT for 90 days from their date of hire.

Sick Pay Amount

Eligible employees will receive sick leave as set forth below.

~~The DISTRICT does not pay employees for unused paid sick leave.~~

There is no cap on the number of *accrued* paid sick days that an employee may take.

The DISTRICT will provide eligible employees with three (3) days or 24 hour of paid sick time on their first day of employment with the DISTRICT. ~~You~~ Employee will need to meet the 90 day employment requirement before taking any leave.

Unused paid sick time will not carry over year. Each anniversary (date of hire) the DISTRICT will either place three (3) days or 24 hours of paid sick time in your leave bank.

The DISTRICT does not pay employees for unused paid sick time.

Qualifying Reasons for Paid Sick Leave

Paid sick time can be used for the following reasons:

- Diagnosis, care or treatment of an existing health condition for an employee or covered family member, as defined below.

- Preventive care for an employee or an employee's covered family member.
- For certain, specified purposes when the employee is a victim of domestic violence, sexual assault or stalking.

For purposes of paid sick leave, a covered family member includes:

- A child defined as a biological, foster or adopted child; a stepchild; or a legal ward, regardless of the age or dependency status of the child. A "child" also may be someone for whom you have accepted the duties and responsibilities of raising, even if he or she is not your legal child.
- A "parent" defined as a biological, foster or adoptive parent; a stepparent; or a legal guardian of an employee or the employee's spouse or registered domestic partner. A parent may also be someone who accepted the duties and responsibilities of raising employee ~~you~~ when employee ~~you were~~ **was** a minor child, even if he or she is not your legal parent.
- A spouse.
- A registered domestic partner.
- A grandparent.
- A grandchild.
- A sibling.

Use of Paid Sick Leave

If the need for paid sick leave is foreseeable, employees shall provide advance oral or written notification to their supervisor. If the need for paid sick leave is not foreseeable, employees shall provide notice to their supervisor as soon as practicable. An employee is allowed to use one-half of their accrued paid sick leave to care for a covered family member.

An employee's use of paid sick time may run concurrently with other leaves under local, state or federal law.

The DISTRICT may require that the employee provide a doctor's note substantiating the need for sick leave for leaves which extend beyond 3 consecutive work days.

Incremental Use

Paid sick leave can be used in 1-hour increments.

Paid Sick Leave and Workers' Compensation Benefits

Paid sick leave is a benefit that also covers absences for work-related illness or injury. Employees who have a work-related illness or injury are covered by workers' compensation insurance. However, workers' compensation benefits usually do not cover absences for medical treatment. When you report a work-related illness or injury, you will be sent for medical treatment, if treatment is necessary. **Employee** ~~you~~ will be paid your regular wages

for the time you spend seeking initial medical treatment.

Any further medical treatment will be under the direction of the health care provider. Any absences from work for follow-up treatment, physical therapy or other prescribed appointments will not be paid as time worked. If ~~you have~~ **employee has** accrued any unused paid sick leave, the additional absences from work will be paid with the use of paid sick leave.

If you do not have accrued, paid sick leave, or if you have used all of your sick leave, you may choose to substitute vacation for further absences from work, related to your illness or injury.

The DISTRICT reserves the right to modify this policy, due to any changes to the Act, Federal, State and/or local law.

5004 BEREAVEMENT LEAVE

Regular employees shall be granted up to three (3) paid days of absence per year due to death of a member of the employee's or spouse's family, such as a spouse, registered domestic partner, parent, grandparent, sibling, child.

5005 JURY DUTY OR WITNESS LEAVE

Employees summoned for jury duty or required court appearances as a result of a subpoena or court order are considered excused from work. Employees should give the **Manager** or ~~Executive Director~~ **Chief Executive Officer** as much advance notice as possible, as well as provide them with a copy of the jury summons. Employees should also keep the **Manager** or ~~Executive Director~~ **Chief Executive Officer** informed of time requirements involved with these activities so any necessary scheduling changes may be made in advance. Non-exempt employees will not be paid for the time off work resulting from jury service and may use earned and unused vacation for this time off. Exempt employees will be paid in accordance with state and federal law. Any monies paid by the court for jury services may be retained by the employee.

5006 UNPAID LEAVE OF ABSENCE (NON-MEDICAL)

Regular employees may request an unpaid leave of absence for non-medical reasons for a specific period of time not to exceed 120 days. Leave must be requested in writing. This leave may be granted at the option of the ~~Executive Director~~ **Chief Executive Officer**.

Employees on unpaid leave may maintain their benefits by paying the full premiums for such benefits during the term of their leave. They will not earn sick or vacation leave credit while on unpaid leave.

Employees needing a medical leave of absence should contact **Manager, HR** or the ~~Executive Director~~ **Chief Executive Officer** as soon as possible after such need arises.

5007 WORKERS' COMPENSATION

DISTRICT, in accordance with state law, provides insurance coverage for employees in case of work-related injury. To ensure that you receive any workers' compensation benefits to which you may be entitled you will need to:

1. Immediately report any work-related injury to the **Manager, HR** or ~~Executive Director~~ **Chief Executive Officer**. Seek medical treatment and follow-up care if required.
2. Complete a written Employee's Claim Form (DWC Form 1) and return it to the ~~Executive Director~~ **Chief Executive Officer**.
3. Provide DISTRICT with a certification from your health care provider regarding the need for workers' compensation disability leave and your ability to return to work from the leave.

Under most circumstances, upon submission of a medical certification that an employee is able to return to work from a workers' compensation leave, the employee will be reinstated to his/her same position held at the time the leave began or to an equivalent position, if available. An employee returning from a workers' compensation leave has no greater right to reinstatement than if the employee had been continuously employed rather than on leave. For example, if the employee on workers' compensation leave would have been laid off had he/she not gone on leave, or if the employee's position has been eliminated or filled in order to avoid undermining DISTRICT's ability to operate safely and efficiently during the leave, and there are no equivalent or comparable positions available, then the employee would not be entitled to reinstatement.

If, after returning from a workers' compensation disability leave, an employee is unable to perform the essential functions of his/her job because of a physical or mental disability, DISTRICT's obligations to the employee may include reasonable accommodation, as governed by state and federal law.

5008 – PREGNANCY DISABILITY LEAVE

Any female employee planning to take pregnancy disability leave should advise the **Manager, HR** or ~~Executive Director~~ **Chief Executive Officer** as early as possible to discuss the following conditions:

- Duration of pregnancy disability leave will be determined by the advice of the employee's physician, but employees disabled by pregnancy may take

- up to four months. Part-time employees are entitled to leave on a pro rata basis. The four months of leave includes any period of time for actual disability caused by the employee's pregnancy, childbirth, or related medical condition. This includes leave for severe morning sickness and for prenatal care.
- The DISTRICT will also reasonably accommodate medical needs related to pregnancy, childbirth, or related conditions or temporarily transfer you to a less strenuous or hazardous position (where one is available) or duties if medically needed because of your pregnancy.
- Employees who need to take pregnancy disability must inform the **Manager, HR** or ~~Executive Director~~ **Chief Executive Officer** when a leave is expected to begin and how long it will likely last. If the need for a leave, reasonable accommodation, or transfer is foreseeable, employees must provide reasonable advance notice at least 30 days before the pregnancy disability leave or transfer is to begin. Employees must consult with the **Manager** or ~~Executive Director~~ **Chief Executive Officer** regarding the scheduling of any planned medical treatment or supervision in order to minimize disruption to the operations of the DISTRICT. Any such scheduling is subject to the approval of the employee's health care provider;
- If 30 days' advance notice is not possible, notice must be given as soon as practical;

-
- Failure to give reasonable advance notice may result in delay of leave, reasonable accommodation, or transfer; Pregnancy leave usually begins when ordered by the employee's physician. The employee must provide the **Manager, HR** or ~~Executive Director~~ **Chief Executive Officer** with a written certification from a health care provider for need of PDL, reasonable accommodation or transfer. The certification must be returned within 15 calendar days. Failure to do so may, in some circumstances, delay PDL leave, reasonable accommodation or transfer. The certification indicating the need for disability leave should contain:

A statement that the employee needs to take pregnancy disability leave because she is disabled by pregnancy, childbirth or related medical condition.

The date on which the employee became disabled due to pregnancy;

The probable duration of the period or periods of disability; and If the

employee needs a reasonable accommodation or transfer, a medical

certification is sufficient if it contains all of the following:

a description of the requested reasonable accommodation or transfer;

a statement that describes the medical advisability of the reasonable

accommodation or transfer because of pregnancy; and the date on

which the need for reasonable accommodation or transfer

became/will become medically advisable and the estimated duration of the reasonable accommodation or transfer.

- Leave returns will be allowed only when the employee's physician sends a release;
-
- An employee will be required to use accrued sick time (if otherwise eligible to take the time) during a pregnancy disability leave. An employee will be allowed to use accrued vacation (if otherwise eligible to take the time) during a pregnancy disability leave; and Leave does not need to be taken in one continuous period of time and may be taken intermittently, as needed. Leave may be taken in increments of one hour. If intermittent leave or leave on a reduced work schedule is medically advisable the employee may, in some instances, be required to transfer temporarily to an available alternative position that meets the employee's needs. The alternative position need not consist of equivalent duties but must have the equivalent rate of pay and benefits. The employee must be qualified for the position. The position must better accommodate the employee's leave requirements than her regular job. Transfer to an alternative position can include altering an existing job to better accommodate the employee's need for intermittent leave or a reduced work schedule. Upon submission of a medical certification that an employee is able to return to work from a pregnancy disability leave, an employee will be reinstated to her same position held at the time the leave began or, in certain instances, to a comparable position, if available. There are limited exceptions to this policy. An employee returning from a pregnancy disability leave has no greater right to reinstatement than if the employee had been continuously employed. Employees on pregnancy disability leave will be allowed to continue to participate in group health insurance coverage for up to a maximum of four months of disability leave (if such insurance was provided before the leave was taken) at the level and under the conditions that coverage would have been provided if the employee had continued in employment continuously for the duration of the leave.

In some instances, an employer can recover from an employee premium(s) paid to maintain health coverage if the employee fails to return following pregnancy disability leave. PDL may impact other benefits. Please contact the **Manager, HR** or ~~Executive Director~~ **Chief Executive Officer** for more information.

5009 – LACTATION ACCOMMODATION POLICY

The DISTRICT provides accommodations to lactating employees who need to express breast milk during work hours in accordance with applicable law. The DISTRICT will provide the employee with the use of a room or other location (not a bathroom) for employees to express breast milk in private that is in close proximity to the employee's work area, shielded from view, and free from intrusion. Such space will meet the requirements of the California Labor Code including a surface to place a breast pump and personal items, a place to sit, access to electricity, a sink with running water, and a refrigerator for storing breast milk.

Employees who are nursing have a right to request a lactation accommodation. Such requests may be made verbally or in writing, and should indicate the need for an accommodation in order to express breast milk at work, and should be directed to the employee's supervisor. The DISTRICT will promptly respond to such requests and indicate the approval or denial of the break request. The DISTRICT reserves the right to deny an employee's request for a lactation break if the additional break time will seriously disrupt business operations.

The requested break time should, if possible, be taken concurrently with other scheduled break periods. Nonexempt employees must clock out for any lactation breaks that do not run concurrently with normally scheduled rest periods. Any such breaks will be unpaid.

The DISTRICT prohibits any form of discrimination or retaliation against an employee for exercising or attempting to exercise any rights provided by this policy. Any such conduct or other violations of this policy should be reported to management. Employees have the right to file a complaint with the California Labor Commissioner for violation of a lactation accommodation right described in this policy.

5010 California CFRA Leave

The California Family Rights Act (CFRA) provides eligible employees the opportunity to take unpaid, job-protected leave for certain specified reasons. The maximum amount of leave is twelve (12) weeks within a 12-month period.

Eligible Employees

All employees who have worked at least twelve (12) months in the preceding seven (7) years and have worked at least 1,250 hours within the twelve (12) months preceding the date the leave commences are eligible for CFRA leave.

Qualifying Reasons for CFRA Leave

CFRA leave may be used for the following reasons:

- To care for or bond with a newborn child.
- To care for or bond with a child placed with the employee and/or the employee's registered domestic partner for adoption or foster care.
- To care for an immediate family member (spouse, parent, registered domestic partner, child or registered domestic partner's child, sibling, grandparent, or grandchild) with a serious health condition.
- For the employee's serious health condition that makes the employee unable to perform his or her job (except pregnancy, which is covered under PDL and does not run concurrently with CFRA).
- For a qualifying military exigency (emergency) related to the covered active duty or

call to covered active duty of a spouse, domestic partner, child, or parent in the United States armed forces.

Eligible employees may take CFRA leave in a single block of time, intermittently, or by reducing the normal work schedule when medically necessary for the serious health condition of the employee or immediate family member.

Employees may choose to use accrued paid sick leave or vacation time with some or all of the CFRA leave.

Procedure

When seeking leave under this policy, employees must provide the following to Human Resources:

1. Thirty (30) days' notice of the need to take CFRA leave (if foreseeable), or notice as soon as practicable in the case of unforeseeable leave.
2. Medical certification supporting the need for leave within fifteen (15) calendar days of the DISTRICT's request for the certification. Failure to do so may result in delay of the commencement of leave or denial of a leave request.
3. Periodic reports as deemed appropriate during the leave regarding the employee's status and intent to return to work.
4. A return-to-work release before returning to work if the leave was due to the employee's serious health condition.

The DISTRICT will maintain health insurance coverage for employees and/or their families when CFRA leave is taken on the same terms as if employees had continued to work. In some instances, the DISTRICT may recover premiums paid to maintain health coverage or other benefits for employees and/or their families.

5011 Reporting Time - Pay Policy

Nonexempt employees who report to work at the District's request, but are furnished less than half of their usual or scheduled day's work, will be paid for half the usual or scheduled day's work, but not less than two hours' pay or more than four hours' pay at their regular rate, without regard to the number of hours they actually worked, unless the reasons for the lack of work are beyond the District's control. Reporting time pay will not be paid to an employee on paid standby status who is called to perform assigned work at a time other than the employee's scheduled reporting time. Reporting time hours are not counted as "hours worked" for overtime purposes beyond the time in which work actually is performed. For example, if an employee who is scheduled to work an eight-hour shift is sent home after three hours, the employee will receive four hours' pay for that day, but the fourth hour of reporting time pay will not be treated as time worked for overtime purposes.

~~Forwarded Message~~

From: Noel Caughman <noel.caughman@bbklaw.com>
To: 'Randy Smart' <rwsmart@pacbell.net>
Cc: Peggy Stout <pstout@mthcd.org>
Sent: Saturday, June 6, 2020, 12:03:16 PM PDT
Subject: RE: Labor Law Issu

5012 Crime victims leave

See California Labor Code Section 230. Crime victims leave. Employers, regardless of size, **must provide unpaid time off for a victim of a serious or violent felony** to attend judicial proceedings related to the crime. ... See California Labor Code Section 230.2. [Dec 4, 2020](#)

5013 Guard, Reserves, or Naval Militia

Employees who are in the Guard, Reserves, or Naval Militia are entitled to **up to 17 days of unpaid leave per year** for military training, drills, encampment, naval cruises, special exercises, or similar activities.

5014 Organ Donation

The Act currently requires private employers with 15 or more employees to provide employees **up to 30 business days of paid leave** for organ donation and up to 5 business days of paid leave for bone marrow donation in a one-year period (measured from the date the employee's leave begins over the continuing 12 months). [May 22, 2020](#)

5015 Time off to Vote

California Elections Code section 14000 allows workers up to two hours off, without a loss of pay, to vote if they do not have enough time to do so during their non-work hours. The law requires workers to notify their employers two working days before the election if they need to take time off to vote. [Oct 28, 2020](#)

Confirmation Of Receipt Of Personnel Manual Including At-Will Language And Harassment, Discrimination And Retaliation Prevention Policy

I have received my copy of the DISTRICT'S personnel manual. I understand and agree that it is my responsibility to read and familiarize myself with the policies and procedures contained in the handbook.

I understand that except for employment at-will status, the DISTRICT can change any and all policies or practices at any time. The DISTRICT reserves the right to change my hours, wages, and working conditions at any time. I understand and agree that other than the Board of Directors of the DISTRICT has authority to enter into any agreement, express or implied, for employment for any specific period of time, or to make any agreement for employment other than at-will; only the Board has the authority to make any such agreement and then only in writing.

I understand and agree that nothing in this personnel manual creates or is intended to create a promise or representation of continued employment and that employment at the DISTRICT is employment at-will; employment may be terminated at the will of either the DISTRICT or myself.

My signature certifies that I understand that the foregoing agreement on at-will status is the sole and entire agreement between the DISTRICT and myself concerning the duration of my employment and the circumstances under which my employment may be terminated. It supersedes all prior agreements, understandings, and representations concerning my employment with the DISTRICT.

I have received my copy of the DISTRICT'S Harassment, Discrimination and Retaliation Prevention policy included in this handbook. I understand and agree that it is my responsibility to read and familiarize myself with this policy.

I understand that the DISTRICT is committed to providing a work environment that is free from harassment, discrimination and retaliation. My signature certifies that I understand that I must conform to and abide by the rules and requirements described in this policy.

Date:

Employee's Name (Print)

Employee Sign

Dr. Randy Smart,

Executive Director **Chief Executive Officer**

~~Last updated 2-11-2018~~

Board Approved Feb. 28, 2018

To Personnel Committee Aug 10, 2021

Last Updated 1-13-2021

To Board Jan 26, 2022

To: Mark Twain Health Care District Directors

From: Dana M. Nichols, nicholsdana@hotmail.com, 209-768-9072

Re: Inner Wellness, out-of-cycle funding request

Dec. 1, 2021

Inner Wellness is a 6-week class for adults wishing to establish a mindfulness meditation practice. Participants learn basic mindfulness meditation techniques as well as techniques for developing greater self-regulation when confronting difficulties such as anxiety, disrupted sleep or depression.

The class meets once a week for 90 minutes on a weeknight to maximize participation by working adults and parents. Participants can be self-referred or referred by therapists and other health care providers.

Dana M. Nichols, the course instructor, has practiced various forms of meditation since his childhood and has had a rigorous daily mindfulness meditation practice since 2016. Since then, he has completed three 10-day silent retreats. He is about to complete the first year of the two-year Mindfulness Meditation Teacher Certification Program offered jointly by the Greater Good Science Center of the University of California, Berkeley and the Awareness Training Institute.

Program objective: To make high-quality mindfulness meditation instruction accessible to adults in Calaveras County. (ie. No cost for participants, in a safe community setting, and with a secular, health-oriented presentation.)

Course content: Introduction to mindfulness, grounding, mindfulness of breath, mindfulness of body, Mindfulness of thoughts, mindfulness of emotions, RAIN practice (for difficult emotions), loving kindness meditation.

Course structure: Each session will include a welcome and check in with the students, about 25 minutes of meditation instructions and practice, a talk on the new skills being developed that week, and time for discussion and questions. The instructor will also be available before and after each session to answer questions that students may not want to ask in front of the group.

Setting and enrollment: Classes will be capped at 20 students and will be held in spacious facilities such as the San Andreas Town Hall or the Jenny Lind Veterans Memorial District Hall to allow for spacing between seats to minimize virus exposure. If there is sufficient demand and community support, instructor will provide up to five six-week sessions per year at times most likely to allow consistent attendance. (ie. Not during Thanksgiving/Christmas holidays or July vacation period.)

Health District Role: MTHCD providers may refer clients to the course. MTHCD funds the cost to make this an ongoing community resource. MTHCD receives copies of post-class assessments completed by participants.

NIH Info on meditation: www.nccih.nih.gov/health/meditation-in-depth

JAMA article on mindfulness and sleep quality:

jamanetwork.com/journals/INTEMED/articlepdf/2110998/loi140149.pdf

Harvard Gazette article: <https://news.harvard.edu/gazette/story/2018/04/less-stress-clearer-thoughts-with-mindfulness-meditation/>

Inner Wellness budget

Project Budget for 12-month period from March 1, 2022 to Feb. 28, 2023

- 1) Liability insurance, \$350 (One year general liability policy carried by course instructor)
- 2) Facility cost, \$50/night x 6 weeks = \$300 per class, or \$1,500 for five classes*
- 3) Instructor fee: \$1,800 per class, or \$9,000 for five classes per year. Instructor fee includes pre-class prep, presenting class sessions, being present to answer questions for a half hour before and after class sessions, and being available via email to answer meditation related questions from current and former students.

Liability Insurance: \$350

Facility: \$1,500

Instructor fee: \$9,000

Max per year: \$10,850

*Facility cost is based on use of San Andreas Town Hall. If a class is held in another venue, price may be different. The Jenny Lind Vets Hall, for example, is \$60/night.