



AGENDA
LAST FRONTIER HEALTHCARE DISTRICT
BOARD OF DIRECTORS
Thursday, March 27, 2025, 3:30 pm
City Council Chambers; Alturas City Hall; Alturas, California

Parties with a disability, as provided by the American Disabilities Act, who require special accommodations or aids in order to participate in this public meeting should make requests for accommodation to the Modoc Medical Center Administration at least 48 hours prior to the meeting. Board Agenda packets are available to the public online at www.modocmedicalcenter.org or at the MMC Administration offices.

3:30 pm - CALL TO ORDER – C. Madison, Chair

1. PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA – C. Madison, Chair

2. AGENDA APPROVAL - Additions/Deletions to the Agenda – C. Madison, Chair

3. PUBLIC COMMENT - This is the time set aside for citizens to address the Board on matters not on the Agenda or Consent Agenda. Comments should be limited to matters within the jurisdiction of the Board. If your comment concerns an item shown on the Agenda, please address the Board after that item is open for public comment. **By law, the Board cannot act on matters that are not on the Agenda.** The Chairperson reserves the right to limit the duration of each speaker to **three minutes**. Speakers may not cede their time. Agenda items with times noted, will be considered at that time. All other items will be considered as listed on the Agenda, or as deemed necessary by the Chairperson.

4. VERBAL REPORTS

- A.) K. Kramer – CEO Report to the Board
- B.) E. Johnson – CNO Report to the Board
- C.) J. Lin – FD Report to the Board
- D.) A. Vucina – CHRO Report to the Board
- E.) A. Willoughby – COO Report to the Board
- F.) Board Member Reports

5. DISCUSSION

REGULAR SESSION

6. CONSENT AGENDA - Items under the Consent Agenda heading do not require discussion before a vote. If discussion is needed, that item needs to be moved to the Consideration/Action part of the Agenda where discussion is allowed.

- A.) D. King - Adoption of LFHD Board of Directors Regular Meeting Minutes – February 27, 2025, Attachment A
- B.) T. Ryan - Medical Staff Committee Meeting Minutes – February 26, 2025 Attachment B
 - Medical Staff Committee Meeting Minutes – January 29, 2024
 - Pathology Report – No Report.
- C.) E. Johnson – Policy and Procedures Attachment C
 - Accounting
 - Emergency Department

7. CONSIDERATION/ACTION

- | | |
|--|--------------|
| A.) K. Kramer – Swinterton Change Order #09 | Attachment D |
| B.) J. Lin – February 2025 LFHD Financial Statement (<i>unaudited</i>) | Attachment E |
| C.) K. Kramer – Kramer Contract Amendment | Attachment F |
| D.) K. Kramer – Dr. Edward Richert Professional Services Agreement 2025-2026 | Attachment G |

EXECUTIVE SESSION

8. CONSIDERATION / ACTION

- | | |
|---|--------------|
| A.) T. Ryan – Medical Executive Committee Minutes & Credentialing Items – February 26, 2025
(Per Evidence Code 1157) | Attachment H |
| • Medical Executive Committee Minutes & Credentialing Items OPPE 2019B – January 29, 2024 | |

REGULAR SESSION

9. CONSIDERATION / ACTION

- | | |
|---|--|
| A.) T. Ryan – Medical Executive Committee Minutes & Credentialing Items – February 26, 2025
(Per Evidence Code 1157) | |
| • Medical Executive Committee Minutes & Credentialing Items OPPE 2019B – January 29, 2024 | |

8. MOTION TO ADJOURN – C. Madison – Chair

POSTED AT: MODOC COUNTY COURTHOUSE / ALTURAS CITY HALL / MMC WEBSITE / MMC FRONT ENTRANCE -
(www.modocmedicalcenter.org) ON March 21, 2025.

ATTACHMENT A

**LFHD BOARD OF DIRECTORS
REGULAR MEETING MINUTES**

(draft)

February 27, 2025



REGULAR MEETING MINUTES
LAST FRONTIER HEALTHCARE DISTRICT BOARD OF DIRECTORS
Thursday February 27, 2025, at 3:30 pm
City Council Chambers; Alturas City Hall; Alturas, California

Directors present: **Carol Madison, Rose Boulade, Mike Mason, Paul Dolby, Keith Weber**
Directors absent:
Staff in attendance: **Kevin Kramer, CEO; Edward Johnson, CNO; Adam Willoughby, COO; Amber Vucina, CHRO; Jin Lin, Finance Director, Denise King, LFHD Clerk**
Staff absent:

CALL TO ORDER

Carol Madison, Chair, called the meeting of the Last Frontier Healthcare District (LFHD) Board of Directors (Board) to order at 3:30 p.m. The meeting was held at the City Council Chambers, 200 W North St, in Alturas, California.

1. PLEDGE OF ALLEGIANCE TO THE FLAG OF THE UNITED STATES OF AMERICA

2. AGENDA – Additions/Deletions to the Agenda

Rose Boulade moved that the agenda be approved as presented, **Paul Dolby** seconded, and the motion carried with all present voting “aye.”

3. PUBLIC COMMENT

No Public Comment.

4. VERBAL REPORTS

A) K. Kramer – CEO Report to the Board

SNF Project

- Still no resolution on Amendment 5. We are still waiting for more back up to substantiate the roofer’s claims for additional money related to Davis Bacon wages. We have also heard that one of Berg’s subcontractors has made a claim pertaining to this as well and have not seen the back-up for that claim.
- Sent a letter to the USDA regarding our procurement procedures for equipment that was listed under the ERHC grant to get a formal response from them on whether or not we can use the grant for that equipment. We also asked for permission to add generators for the hospital and/or PT building to the grant, since we have left over unspent grant funds to use.
- No word back on grant application for geothermal reinjection well project yet.
- CMS provided us with an initial response on keeping the current SNF open. Their initial response was declining our proposal to keep it open because the current SNF is located further than 250 yards from the hospital and that would exclude it from being part of our campus. The definition of campus in the regulations allows the regional office to analyze campuses on a case-by-case basis and expand that definition if they think it is appropriate. I have asked them to reconsider based on where our current buildings are located in relation to the main hospital and making the argument that our campus stretches further than 250 yards from the current hospital. We currently have 24 patients on our waiting list for the SNF and the community would really benefit from keeping the current SNF open.

340B Compliance

- Letters were all sent to Drug Manufacturers and we have received some reimbursement requests back from some of them. To date we have paid out about \$735 in claims and continue to receive more

claims from drug manufacturers each week. Will keep the Board updated as this progresses further and we approve additional claims payment.

MRI Services

- BBK is working with the 5 facilities on an agreement that would exist to provide written documentation on how joint ownership of a mobile MRI unit would work.
- Heritage has met with our team and received our protocols and is preparing to re-establish mobile MRI services in our area within the next few months. They still need to get approval from CDPH on their mobile unit to proceed with establishing services here.

Ambulance Data Reporting

- EMS Director and I are working to provide mandatory ambulance data to CMS. This pertains to a study they are conducting to evaluate whether payments to ambulance services are adequate for those services to sustain. We have to have this data to them by the end of march or they will penalize us by reducing our payments by 10%.

Quality Program Revamp

- Will be focusing our leadership team meetings on our quality program over the next few months in an effort to revamp the program and make it more meaningful to the leadership team, our staff, and the organization.

B.) E. Johnson – CNO Report to the Board

Warnerview

- We are currently at 4-star CMS rating.
- Census is currently at 48.
- We have two residents currently in Renown.
- Zero admissions at this time.
- Two discharges occurring.
- We currently have a respiratory illness going on with a lot of our residents. No RSV or Covid noted, it is a bad cough for most of the residents.
- We are looking into the possibility of holding off on admissions until it goes through the building. Waiting for the word from Dr. Richert.
- We are still waiting to hear back on the initial request/application for TriWest (VA) to admit residents to our facility.

Acute

- Census is currently at four – we have been running a daily census of three patients.
 - Inpatient – Census 1.29
 - ALOS – 2.35
 - Swing – Census 2.26
 - ALOS – 11.67
- One Isolation patient on the floor at this time.
- Admissions
 - 17 Acute
 - 6 Swing
- Surgeries
 - 28 Surgeries

ER

- 465 patients were seen.
- Census average of 15 per day with an increased acuity level.

Ambulance

- Total of 75 Runs for the month.

Pharmacy

- Total of 2,735 Scripts filled.

Lab

- Total of 4321 Test ran.

Wound Care Program

- We relocated this program from outpatient to the clinic.
- Dr. Hagge has used the space twice already.

- Our wound care nurse is out on maternity leave and we are bringing in a traveling wound care nurse who starts on March 31st. She does have a lot of wound care experience. The plan is to keep her here until our wound care nurse returns.

Radiology

- Total of 288 X-Rays completed.
- Total of 89 Ultrasounds completed.
- Total of 128 CT scans completed.

Infusion

- Kevin sent a message to CDPH regarding our outpatient infusion area expansion and they feel like we would have to license it as an outpatient infusion area.
- Susan Sauerheber and I are reviewing the regulations for outpatient infusion and working on the policies and procedures for this addition.

C.) J. Lin – Finance Director Report to the Board

Accounting

- January was a good month for us, we have finished the FYE 2024 Audit, Single Audit, and Medicare Cost Report for FYE 2024.
- We closed FYE 2024 in the accounting system, and we are getting ready to prepare FYE 2025's budget.
- Our Controller put in her last day for April 15th, so we are looking for a Full Time Controller and a Staff Accountant.

Office Workers

- Our Office Worker, Brandi Polley is leaving us and we are looking for more people to hire as office workers.

D.) A. Vucina – CHRO Report to the Board

Permanent/Travel Staff

- We currently have 271 total staff.
- We have a total of 22 travelers.

Compliance

- Performance Evaluations 82% compliant
- TB 92% compliant
- Physicals 94% compliant

Union MOU Negotiations

- MOU term ends 6/30/25.
- Negotiations have been postponed by the Union until 3/6/25, at which point we will start meeting twice a month until negotiations are complete.

E.) A. Willoughby – COO Report to the Board

Revenue Cycle

- Things are still going really well on the Revenue Cycle front.
- January was another strong month as we closed at \$2.4 million for the month, which is about \$200k above our historical average and is an increase of \$350k from December.
- We did have Medicare recoup \$33.5k in the month of January as the Medicare settlement recoupments continue.
- We have had \$103k withheld in February so far, which brings the total amount withheld to \$501k.
- January month end included DNFB closing at \$1.2 million, which equates to 8.13 days, our AR days were 79.56 and have been decreasing since month end, and our overall AR was reduced by a couple hundred thousand.
- Self-pay and bad debt are major focuses of the Revenue Cycle team right now. Once we write off the eligible accounts to bad debt, our overall AR will come way down and will get us closer to the \$9million overall AR target.
- Lastly, the Mayers Revenue Cycle team reached out to us to find out how we were doing so well with our Revenue Cycle statistics as Travis Lakey has been tracking the month end statistics of the four facilities that went live on Cerner and our statistics have been the best.

Clinics

- Clinics are doing good. We did have a visit from CDPH regarding a patient complaint today out in Canby, but it wasn't due to us doing anything wrong. We really tried to avoid discharging this patient. Everything went well with the CDPH visit and after he visited with the providers and care team, he was in a good spot and went on his way.
- He did need some records so we provided those and reviewed some documentation together, but he was pleased with everything we did and our process was/is sound.
- On the dental front, we are still working through the Dentrix overhaul and that is going well. Soon, R1 should be caught up with the dental payment posting backlog as there was some confusion on the R1 end about dental payment posting and they were listing those payments as out of scope, meaning they wouldn't post them, but these dental payments are within their scope to post. So, that's the backstory behind the backlog.
- Wendy is starting in Alturas on 4/1/25. Ryan Ciantar passed his Board test and is just awaiting the processing thereof. Once that is completed, he will start seeing patients and Ruth can spend more time on the Hospitalist/acute side of things.

Maintenance

- They have officially finished with the wound care room conversion in the Alturas Clinic.
- Marty is gearing up for some renovation work out in Canby that we have a \$50k grant through Partnership for that is allocated to renovations related to the Enhanced Care Management program.
- Marty has also been heavily involved with the new SNF project lately and has had a lot of coordination with Swinerton and FMB (our mechanical subcontractor).

IT

- Andy and I have been working on IT equipment procurement for the new SNF and hospital addition. There was a gap in the new SNF equipment list that we identified surrounding "technology" items as they are listed on Anchor Planning's new SNF equipment list but they are not on the list that Anchor provided to us to order.
- Anchor is contracted to order all the medical equipment items but certain items like TVs, computers, etc. are on us to order.

New SNF and HA

- I have been working on ordering all of the hospital addition equipment so we have everything onsite by the dates specified by Swinerton.
- I have one issue with our infusion recliners that are for our infusion bays as they are now stating the lead time is 18 weeks which will be cutting it really close so I'm putting in place a backup plan for an alternative.
- We also eliminated a \$45k piece of equipment (1/4 height Omnicell) from the list so the overall spend went from around \$150k for the HA equipment to about \$100k.
- We may end up purchasing this down the road but Vahe doesn't think we need to start out the gate with an additional Omnicell unit for the HA. However, there is a regulation that we need to review that may require us to have the Omnicell on day one for the infusion department

G.) Board Member Reports

- **Carol Madison** – Toured the New SNF, excited about the progress. Attended the Medical Staff Meeting.
- **Paul Dolby** – Paul, Keith, and Rose would like tour the New SNF.
- **Mike Mason** – Toured the New SNF, the change/progression that has happened within a few weeks is tremendous and exciting.
- **Rose Boulade** – Nothing to report.
- **Keith Weber** – Attended his first Quality Council Meeting and learned about surveys that patients do. We need a better overall score; Ed did a great job in showing documented behaviors for the SNF residents. Alicia wants to revamp the QA program. Enjoyed the meeting.

5. DISCUSSION

A.) K. Kramer – Partnership HealthPlan of California, Dr. Moore Presentation of Clinic QIP

Kevin Kramer, CEO introduced Dr. Moore with Partnership HealthPlan of California who presented a PowerPoint of Clinic QIP to the Board and Senior Leadership. He provided information regarding where we stand as a Clinic with our QIP in comparison to others and answered questions the Board and Senior Leadership had.

REGULAR SESSION

6. CONSENT AGENDA - Items under the Consent Agenda heading do not require discussion before a vote. If discussion is needed, that item needs to be moved to the Consideration/Action part of the Agenda where discussion is allowed.

A.) D. King - Adoption of LFHD Board of Directors Regular Meeting Minutes – January 30, 2025

B.) T. Ryan - Medical Staff Committee Meeting Minutes – January 29, 2025

- Medical Staff Committee Meeting Minutes – November 5, 2024
- Pathology Report – 12/1/2024
- Annual MMC Bylaws and Rules Review

Mike Mason moved that the Consent Agenda be approved as presented, **Rose Boulade** seconded, and the motion carried with all present voting “aye.”

6. CONSIDERATION/ACTION

A.) K. Kramer – Disposal of Ambulance

Kevin Kramer, CEO advised the Board that **Megan Wright**, Ambulance Director reached out to the local fire departments to confirm none of them would like the ambulance, they all advised her they wouldn't like it. **Kevin Kramer** advised the Board that he was seeking formal approval to donate the ambulance to **Dr. Appel** who intends to use the ambulance to care for the homeless population in the Paradise area.

Paul Dolby moved to approve the Disposal of Ambulance, **Rose Boulade** seconded, and the motion carried with all voting “aye.”

C.) J. Lin – December 2024 LFHD Financial Statement (unaudited)

Jin Lin, Finance Director presented the January 2024 LFHD Financial Statement provided in the Board meeting packet and answered the questions the Board had.

Mike Mason moved to accept the January 2024 LFHD Financial Statement as presented, **Rose Boulade** seconded, and the motion carried with all present voting “aye.”

E.) A. Willoughby – Large Account Write Off

Adam Willoughby, COO presented the Large Account Write-Off to the Board and answered the questions they had.

Keith Weber moved to approve the Large Account Write-Off, and **Rose Boulade** seconded.

Paul Dolby moved to close the Regular Session of the Board of Directors, **Rose Boulade** seconded, and the motion carried with all voting “aye.”

The Regular Session of the Last Frontier Healthcare District Board of Directors was adjourned at 4:43 pm.

EXECUTIVE SESSION

Executive Session was called to order by **Carol Madison**, Chair, at 4:44 pm.

7. CONSIDERATION / ACTION

A.) T. Ryan – Medical Executive Committee Minutes & Credentialing Items – January 29, 2025– (Per Evidence Code 1157).

- Medical Executive Committee Minutes & Credentialing Items OPPE 2019B – November 5, 2024.

Based upon character, competence, training, experience and judgment, favorable recommendation by peers and credentialing criteria fulfillments, the Medical Executive Committee recommended the following appointments for Last Frontier Healthcare District Board of Directors' acceptance:

- **Miriam Arana, PA-C** – Recommending appointment of Allied Health status/privileges in the Family Medicine category.
- **Mark Fay, MD** – Recommending reappointment of Courtesy privileges in the Ophthalmology category.
- **James Appel, MD** – Recommending reappointment of Limited Active privileges in the Emergency Medicine category.

Rose Boulade moved to close the Executive Session and resume the Regular Session of the LFHD Board of Director’s meeting, **Mike Mason** seconded, and the motion carried with all voting “aye.”

The Executive Session of the Board of Directors was adjourned at 5:07 pm.

RESUME REGULAR SESSION

The Regular Session of the Board of Directors was called back to session by **Carol Madison, Chair**, at 5:08 pm.

8. CONSIDERATION / ACTION

A.) T. Ryan – Medical Executive Committee Minutes & Credentialing Items – January 29, 2025
(Per Evidence Code 1157)

- **Medical Executive Committee Minutes & Credentialing Items OPPE 2019B –November 5, 2024**

Rose Boulade moved to approve and accept Minutes, Credentialing, and Privileging items as outlined above, **Keith Weber** seconded, and the motion carried with all members voting “aye.”

11.) MOTION TO ADJOURN

Rose Boulade moved to adjourn the meeting of the Last Frontier Healthcare District Board of Directors at 5:08 pm, **Keith Weber** seconded, and the motion carried with all present voting “aye.”

The next meeting of the Last Frontier Healthcare District’s Board of Directors will be held on March 27, 2025 at 3:30 pm in the Alturas City Council Chambers, City Hall in Alturas, California.

Respectfully Submitted:

Denise R. King
Last Frontier Healthcare District Clerk

Date

ATTACHMENT B

Medical Staff Committee Minutes



DATE: MARCH 27, 2025
TO: GOVERNING BOARD
FROM: T.RYAN – CREDENTIALING AIDE
SUBJECT: MEDICAL STAFF COMMITTEE MINUTES

*The following Medical Staff Committee Minutes were reviewed and accepted at the February 26, 2025, meeting and are presented for Governing Board review:

A. REVIEW OF MINUTES

1. Medical Staff Committee – January 29, 2025

B. PATHOLOGY REPORT – No Pathology



**MEDICAL STAFF COMMITTEE MEETING
January 29, 2025 – Education Building
MINUTES**

In Attendance

Matthew Edmonds, MD Chief Medical Officer
Edward Richert, MD Vice Chief Medical Officer
Lisanne Burkholder, MD
Barbara Howe, RDN
Erin Callister, Medical Student
Vahe Hovasapyan- Pharmacist

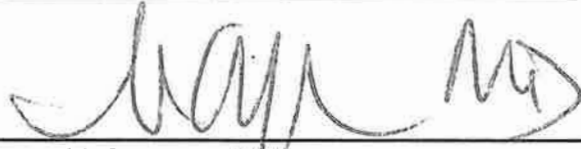
Kevin Kramer- CEO
Ed Johnson- CNO
Alicia Doss- Risk Management
Maria Morales- MSC/H.I.M Director
Taylor Ryan- Credentialing Aide

SUBJECT	DISCUSSION	ACTION
I. CALL TO ORDER	After noting that the required members were present to constitute a quorum, the regularly scheduled Medical Staff Committee Meeting was called to order at 1200 by Dr. Edmonds, MD Chief Medical Officer.	
II. CONSENT AGENDA ITEMS	1. The following Minutes were reviewed: A. Medical Staff Committee Meeting of December 18, 2024.	Minutes approved by motion, second, and vote. Forward to Governing Board.
	1. The following Committee Reports were reviewed with no corrections or additions noted: A. Environmental Care Committee Meeting of November 05, 2024.	Minutes approved by motion, second, and vote. Forward to Governing Board.
III. PATHOLOGY REPORT	Review of Report, 12/01/2024.	Report at next meeting
IV. CHIEF MEDICAL OFFICER REPORT	From the medical side, Ryan is here and settling in, so that is great. He has been spending time with Dr. Hagge and Tony finding his feet in the clinic so that is going to work out well. This will allow Ruth to move to her anticipated schedule and spend more time in the Hospital. This is going to work out well for everybody. Miriam is arriving early March and then Wendy is going to do some overlap with her	Report at next meeting

SUBJECT	DISCUSSION	ACTION
	<p>and sign her patients off to her. After that, Wendy is going to come here to the clinic and do full time walk ins which she is excited about. That being, all of this is proceeding at pace. Once everybody has their feet under them, Kevin and I discussed it would be a good idea for us at that point to rerun numbers and see where the panel sizes are and see if we can effectively utilize the providers by comparing the county size. If we can utilize our care teams and ensure the scheduling is good after we look at the panel data, we should be in good shape to take care of people. Our main focus right now is we want to ensure we get the integration of our new providers down so that they have a good transition.</p>	
<p>V. EMERGENCY ROOM REPORT</p>	<p>Nothing to report.</p>	
<p>VI. CEO REPORT</p>	<p>Recently, we have signed an agreement with a company called Heritage for mobile MRI services. This will be their first mobile unit in California so it may take a few months before we get it up and running. Additionally, we must get it approved by CPH and other areas like that so that all may take a bit of time. It is a 2-year agreement and there are five facilities in our region, Seneca, Plumas, Eastern Plumas, Mayers, and us, that are going to buy a mobile MRI unit of our own and put that in place at the end of that 2-year agreement with Heritage. This is probably going to be in place for the next five or six years and then eventually we will put an MRI unit in the facility, but this will allow us to double our access to MRI. We will have MRI here every week on Friday and this will allow us to see what our true volumes are going to look like so that when we do get ready to put that MRI in the building, we will have a good idea of what to expect as well as financially. We have not heard back from CMS on whether they are going to let us keep the old Skilled Nursing Facility open. However, with the new Skilled Nursing Facility, some questions came up upon opening such as, would a four- or five-day work week fit better for</p>	<p>Report at next meeting</p>

SUBJECT	DISCUSSION	ACTION
	<p>that physician, trying to enhance our health insurance benefits and looking at Holidays as well taking place July 1st, and just to be aware as the numbers increase for 51/50s, that we may be the only county in the state that County Health Services pay for those visits that exceed longer than a day. Overall, I think all of this is something to think about and speaks volume regarding the importance of local partnerships and what small towns can do.</p>	
<p>VII. CNO/SNF REPORT</p>	<p>Currently, there are a couple changes that you are going to see over at the SNF. The nursing staff time change is going to go from 6:30 AM to 5:30 AM. So, they will start their day at 5:30 in the morning and 5:30 at night instead of 6:30. We will start this in February, the actual start is February night, and it is all going to work out. Also, we added another electric wheelchair in the SNF for patients. So now we have a total of three chairs. Our census is still up, and we are keeping our census high. Additionally, I will be looking at our standing orders. A concern is the creams and that they do not have a start and stop to them, being indefinite. That being, I think we just need to look into those and get the start and stop timeframe in place, so they have some type of barrier to them. Another concern is that all the PRN orders have not been there, they are just there. I would like to institute some organization, an automatic stop date to orders that haven't been used in 60 days and if after 60 days it is needed again, an order will be placed. For some orders, the timeframe may be different but following the same process of stopping or reevaluating and ordering again if needed. That way, we are not continuing the cycle of overconsuming stuff.</p>	<p>Report at next meeting</p>
<p>VIII. PHARMACY REPORT</p>	<p>Just some updates with staffing. We are still looking for another Pharmacist for the Hospital and on the retail end since we are going to be moving to bubble packing things, and it is going to be a lot more work. Overall, we are looking for some more staff to help with the more work ahead. As far as the creams go, with any antifungal powders and creams, I have asked them to just kind of do a reevaluation for the timeframes of the orders for the SNF doctors. That being, to place an order for say</p>	<p>Report at next meeting</p>

SUBJECT	DISCUSSION	ACTION
	14 days and then do a reevaluation after that before placing another order.	
NEW BUSINESS IX.	The following New Business was presented for review/approval: 1. Annual MMC Bylaws and Rules Review	After review and discussion, a recommendation was made to implement approval of the MMC Bylaws and Rules to fulfill the annual review requirements. The recommendation was ratified by motion, second, and vote. Recommendations will be forwarded to the Governing Board for final approval.
X. ADJOURNMENT	The meeting was adjourned at 1240.	



Matthew Edmonds, MD Chief Medical Officer

02/26/2025
Date

ATTACHMENT C

Policy and Procedures



MEMORANDUM

DATE: March 27, 2025
TO: Last Frontier Healthcare District Board of Directors
FROM: Policy Committee
SUBJECT: **Review of Departmental Policy**

Following is information regarding the following Departmental Policy:

Accounting
Emergency

Respectfully submitted:

Sandra A. Brown

Administrative Assistant to CNO

1111 N. Nagle Street

Alturas, CA 96101

(530) 708-8808

REFERENCE # Click or tap here to enter text.	EFFECTIVE
SUBJECT: ACCOUNTING PROCESS - OVERVIEW	REVISED: 02/202508/2024
DEPARTMENT: ACCOUNTING	
REFERENCE # LEAVE BLANK	EFFECTIVE:
SUBJECT: ACCOUNTING PROCESS - OVERVIEW	REVISED: 08/2024
DEPARTMENT: ACCOUNTING	REVIEWED: 2/21/09
	PRIOR REVISIONS: 7/21/10

PURPOSE:

The purpose of this policy is to provide documentation of accounting processes, including explanations of debits and credits, as well as to provide a document to which further notes can be added.

AUDIENCE:

Department Wide

TERMS/DEFINITION:

Daily Basis: For the purposes of this policy, daily basis is interpreted to mean daily business days. ~~Deposits must be submitted to the County Treasurer by 12:00 pm to be posted in that day. Deposits submitted after 12:00 pm will be posted to the following business day's activities. Deposits of cash or checks are to be deposited on the day they are received in accounting.~~

Accrual Basis: The Hospital uses the accrual basis of accounting. The accrual basis of accounting records the effects of a transaction and other events in the periods when they occur, rather than only when cash is received or paid (cash basis of accounting). Accordingly, accrual accounting considers not only cash transactions but also non-cash transactions and exchanges of goods and services.

~~**Debits and Credits:** Revenue-Increases in revenue are recorded as credits.~~

~~Expenses- Increases in expenses are recorded as debits.~~

~~Assets- Increases in assets are recorded as debits.~~

~~Liabilities- Increases in liabilities are recorded as credits.~~

~~Equity-Increases in fund balance (equity) are recorded as credits.~~

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POLICY:

It is the policy of Modoc Medical Center (MMC) that the Accounting Department will provide documentation of accounting processes, including explanations of debits and credits.

The Hospital is audited annually by an independent financial auditor.

The accounting staff is to be cross trained, where possible, in order to process transactions in the absence of designated staff.

REFERENCE #	Click or tap here to enter text.	EFFECTIVE
SUBJECT:	ACCOUNTING PROCESS - OVERVIEW	REVISED: 02/202508/2024
DEPARTMENT:	ACCOUNTING	
REFERENCE #	LEAVE BLANK	EFFECTIVE:
SUBJECT:	ACCOUNTING PROCESS - OVERVIEW	REVISED: 08/2024
DEPARTMENT:	ACCOUNTING	REVIEWED: 2/21/09
		PRIOR REVISIONS: 7/21/10

PROCEDURE:

Manual Systems

1. Transactions are to be journalized chronologically.
2. Debits and credits are to be posted to the Ledger Accounts.
3. Trial Balance is prepared to prove the equality of debits and credits.
4. End of pPeriod aAdjustments are to be made.
5. Adjusted Trial Balance is to be prepared.
6. ~~Budget to Actual Income Statements are prepared and distributed to department managers with G/L detail for the period.~~
7. Financial Statements and performance reports are to be prepared.
8. ~~An i~~Informational packet is to be prepared for the governing board.
 - Closing entries are to be made to clear revenue and expense accounts. This is done automatically with the closing of the period in the financial software at year end.

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Financial Statements:

Balance Sheet

Assets = Liabilities + Fund Balance (Equity)

Income Statement

Revenue - Expenses = Income

REFERENCES:

None.

ATTACHMENTS:

Department and Accounting Listing

REFERENCE #	Click or tap here to enter text.	EFFECTIVE
SUBJECT:	ACCOUNTING PROCESS - OVERVIEW	REVISED: 02/202508/2024
DEPARTMENT:	ACCOUNTING	
REFERENCE #	LEAVE BLANK	EFFECTIVE:
SUBJECT:	ACCOUNTING PROCESS - OVERVIEW	REVISED: 08/2024
		REVIEWED: 2/21/09
DEPARTMENT:	ACCOUNTING	PRIOR REVISIONS: 7/21/10

**MODOC MEDICAL CENTER - ACCOUNTING
DEPARTMENT AND ACCOUNT LISTING
MULTI-VIEW**

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DEPARTMENTS

- 6170 MED/SURG
- 6178 SWING
- 6380 OB ACUTE
- 6511 COMM DIS CARE
- 6530 NURSERY
- 6580 SNF
- 6583 WOUND CARE
- 7010 EMERGENCY
- 7041 AMBULANCE-ALTURAS
- 7070 CLINIC
- 7180 CANBY CLINIC
- 7185 CANBY DENTAL
- 7420 SURGERY
- 7430 INTERVENTIONAL RADIOLOGY
- 7450 ANESTHESIA
- 7470 CENTRAL SUPPLY
- 7500 LAB
- 7540 BLOOD PRODUCTS
- 7590 EKG
- 7630 RADIOLOGY
- 7660 MRI
- 7670 ULTRASOUND
- 7680 CT SCAN
- 7710 PHARMACY
- 7712 3408 DRUGS
- 7720 RESP THERAPY
- 7770 PHYSICAL THERAPY
- 7772 WOUND CARE
- 7779 OTHER PHYSICAL THERAPY
- 7790 OCCUPATIONAL THERAPY
- 7870 SLEEP LAB

PAYROLL

- 0 MANAGEMENT
- 1 TECH & SPECIALIST
- 2 RN
- 3 LVN
- 4 AIDES
- 5 CLERICAL
- 6 FOOD SERVICE & ENVIRONMENTAL
- 7 PHYSICIAN
- 8 FNP
- 9 OTHER
- 10 FICA
- 11 SUI & FUI
- 12 SICK PAY
- 18 OTHER EMP BENEFITS
- 19 VAC & HOL PAY

OTHER

- 20 PHYSICIAN FEES
- 21 PRO FEES or CONTRACT SERVICE
- 22 CONSULTANT FEES
- 23 LEGAL FEES
- 24 AUDIT
- 25 REGISTRY
- 26 OTHER CONTRACTED SERVICES

[ACCOUNTING PROCESS - OVERVIEW](#)

REFERENCE #	Click or tap here to enter text.	EFFECTIVE
SUBJECT:	ACCOUNTING PROCESS - OVERVIEW	
DEPARTMENT:	ACCOUNTING	REVISED: 02/202508/2024
REFERENCE #	LEAVE BLANK	EFFECTIVE:
SUBJECT:	ACCOUNTING PROCESS - OVERVIEW	REVISED: 08/2024
		REVIEWED: 2/21/09
DEPARTMENT:	ACCOUNTING	PRIOR REVISIONS: 7/21/10

- | | |
|---------------------------------|---------------------------------------|
| 8340 DIETARY | 36 OXYGEN & OTHER GAS |
| 8350 LAUNDRY | 37 IV SOLUTIONS |
| 8360 ACTIVITIES | 38 PHARMACEUTICALS |
| 8365 SOCIAL SERVICES | 41 MED SUPPLIES |
| 8400 PURCHASING | 43 OTHER FOOD |
| 8440 HOUSEKEEPING | 44 LINEN & BEDDING |
| 8450 PLANT OPER | 45 CLEANING SUPPLIES |
| 8460 MAINTENANCE | 46 OFFICE & ADMIN SUPPLIES |
| 8470 COMMUNICATIONS | 47 UNIFORMS |
| 8480 DATA PROCESSING | 48 MINOR MEDICAL EQUIP |
| 8510 GEN ACCOUNTING | 49 MINOR EQUIPMENT |
| 8530 PATIENT FINANCIAL SERVICES | 50 NON-MED SUPPLIES |
| 8600 NON OPERATING | 61 PURCH MEDICAL SVC |
| 8610 ADMINISTRATION | 62 REPAIRS & MAINT. |
| 8620 GOVERNING BOARD | 65 COLLECTIONS |
| 8650 HUMAN RESOURCES | 69 OTHER PURCHASED SVCS |
| 8670 AUXILIARY | 74 DEPRECIATION |
| 8700 MED RECORDS | 75 RENTS & LEASE BLDG |
| 8720 NURS ADMIN | 76 RENTS & LEASES |
| 8740 INSERVICE | 77 UTILITIES - ELECTRICITY |
| 8750 UR/QA | 78 UTILITIES - GAS (Propane) |
| 8751 UTILIZATION REVIEW | 79 UTILITIES - WATER |
| 8752 QUALITY ASSURANCE | 80 UTILITIES - OTHER (incl. Fuel Oil) |
| 8753 INFECTION CONTROL | 81 INSURANCE |
| 8770 BHP PROGRAM | 82 SALES TAX |
| 9550 RETAIL PHARMACY | 83 LICENSES & TAXES |
| | 85 TELEPHONE |
| OVERHEAD ACCOUNTS | 86 DUES & SUBSCRIPTION |
| 8880002 RETIREMENT BENEFITS | 87 OUTSIDE TRAINING |
| 8880010 FICA EXPENSE | 88 TRAVEL |
| 8880011 SUJ EXPENSE | 89 RECRUITING |
| 8880013 GROUP HEALTH INSURANCE | 90 OTHER |
| 8880016 WORKERS COMP INSURANCE | 91 FREIGHT |
| 8880018 OTHER EMPLOYEE BENEFITS | |

REFERENCE #	Click or tap here to enter text.	EFFECTIVE
SUBJECT:	ACCOUNTING PROCESS - OVERVIEW	REVISED: 02/202508/2024
DEPARTMENT:	ACCOUNTING	
REFERENCE #	LEAVE BLANK	EFFECTIVE:
SUBJECT:	ACCOUNTING PROCESS - OVERVIEW	REVISED: 08/2024
DEPARTMENT:	ACCOUNTING	REVIEWED: 2/21/09
		PRIOR REVISIONS: 7/21/10

MMC
DAIRYLAND REPORT FORMATS

	FORMAT	ITEM SET	PRINT LEVEL	COMPARE BUDGET	COMPARE LAST-YR
BALANCE SHEET					
SUMMARY:	4	BAL-1	3	4	2
DETAIL	4	BAL-1	4	4	2
INCOME STATEMENT					
SUMMARY:	4	INCC	3	4	
DETAIL	4	INCC	4	4	
SUMMARY FOR BOARD PACKET	3	INC2	3	4	2
DEPARTMENTAL	2	RESP	4	4	

REFERENCE # Click or tap here to enter text.	EFFECTIVE
SUBJECT: ACCOUNTING PROCESS - OVERVIEW	
DEPARTMENT: ACCOUNTING	REVISED: 02/202508/2024
REFERENCE # LEAVE BLANK	EFFECTIVE:
SUBJECT: ACCOUNTING PROCESS - OVERVIEW	REVISED: 08/2024
	REVIEWED: 2/21/09
DEPARTMENT: ACCOUNTING	PRIOR REVISIONS: 7/21/10

GLACTIVITY

GO-TO:

DAILY WORK

JOURNALS

&

ACTIVITIES

G/L

ACTIVITY

LISTING

SINGLE PERIOD/HARD

COPY ONLY FIELDS:

FROM

G/L#:

6470001 TO

G/L#:

8770099

STYLE OF REPORT: DETAIL REPORT

REPORT OPTIONS: PAGE BREAK ON

DEPT BREAK # OF DIGIT IN G/L

DEPT#s: 4

REFERENCE #	8510.25	EFFECTIVE:	02/2008
SUBJECT:	PURCHASES	REVISED:	02/2025
		REVIEWED:	
DEPARTMENT:	ACCOUNTING	PRIOR REVISIONS:	07/2010, 03/2018

PURPOSE:

The purpose of this policy is to describe the principles of business conduct expected of all employees in relation to the issuance of payments for Modoc Medical Center (MMC) obligations and to safeguard MMC's assets. This policy is general and not intended to be all-inclusive.

AUDIENCE:

Facility Wide

TERMS/DEFINITION:

Click or tap here to enter text.

POLICY:

It is the policy of MMC to provide consistent initiation of purchasing procedures. These procedures are intended to provide safeguards for maintaining the quality and integrity of the payment cycle system.

Competitive Bidding

~~It is the policy of MMC to will~~ use a competitive bidding process for all contracts, including purchases of construction or major repair services that have costs ~~in excess of~~greater than \$25,000.

Initiation of Purchase

Purchase orders, check request forms, or an equivalent source document must be issued and authorized for all purchases other than petty cash. **Original, itemized receipts are required for reimbursement.**

Timeliness

In order for Hospital financial records to be accurate and to pay vendors in a timely manner, MMC employees must carry out assigned duties in a timely manner. Employee reimbursements must be submitted to the Accounting Department within 30 days of purchase, or reimbursement may be denied.

PROCEDURE:

A payment cycle is the process of keeping track of Hospital financial obligations. It involves the issuance of requisitions, purchase orders, acceptance of invoices from vendors, recording the invoices in the computer system, and payment to vendors. This section describes the procedures and forms used in the payment cycle.

Requisitions

All department managers are authorized to requisition purchases from the Purchasing Department up to \$5,000, provided the purchase is within the scope of MMC business, and within unspent budget allocation. Requisitions ~~greater than~~in excess of \$5,000 must be approved by the applicable administrative officer for affected departments.

The requisition is then forwarded to the Purchasing Department for purchase order processing. The Purchasing Manager then forwards the requisition and purchase order to accounting ~~in order~~ to confirm that the items to be ordered are within unspent budget allocation.

REFERENCE #	LEAVE BLANK	EFFECTIVE:	02/2008
SUBJECT:	PURCHASES	REVISED:	
		REVIEWED:	08/2024
DEPARTMENT:	ACCOUNTING	PRIOR REVISIONS:	07/2010, 03/2018

Check Requests ~~For~~ Reimbursement

All department managers are allowed to complete a check request form for reimbursement of funds expended up to \$2,500, provided the purchase is within the scope of hospital business, and within unspent budget allocation. Requests greater than in excess of \$2,500 must be approved by the applicable administrative officer **prior** to originating the purchase. Failure to do so may result in non-reimbursement.

The completed reimbursement form, including detailed receipts, is to be routed to ~~the~~ Accounts Payable for processing.

Travel Reimbursements

All department managers are authorized to complete a pre- or post-travel expense form for reimbursement of funds expended up to \$1,000, provided the cost is within the scope of hospital business, and within unspent budget allocation. Forms greater than \$1,000 must be approved by the applicable administrative officer **prior** to originating expenditures. Failure to do so may result in non-reimbursement.

Mileage will be reimbursed at ~~the DistrictMMC's~~ effective rate at the time of travel. This rate may not always coincide with the effective IRS rate.

The completed travel reimbursement form, including detailed receipts, is to be routed to ~~the~~ Accounts Payable for processing.

APPROVAL AUTHORITY:

Requisition Approval Procedure

Requisitions <less than \$5,000 are submitted by department managers to the Purchasing Manager.

The Purchasing Manager will forward the requisition and the resulting purchase order to ~~a~~ccounting for verification that the items to be purchased are within budget.

Requisitions greater than \$5,000 are signed and submitted by department managers to their supervisor, the ~~CFO~~Controller, CEO, or CNO. Upon approval, the requisition will be forwarded to the Purchasing Manager. This process is not necessary for items already available in the stockroom.

All contracts are to be signed by Administration, regardless of the amount or the requesting department.

Items affecting seismic stability require discussion and approval with the Plant Operations Manager prior to ordering the product.

All electrical products must be approved ~~PRIOR~~ prior to purchase by the Plant Operations Manager. In addition, any electrical item must be inspected by the Plant Operations Manager or a designee before being placed into service.

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Purchase Order Approval Procedure

REFERENCE #	LEAVE BLANK	EFFECTIVE:	02/2008
SUBJECT:	PURCHASES	REVISED:	
		REVIEWED:	08/2024
DEPARTMENT:	ACCOUNTING	PRIOR REVISIONS:	07/2010, 03/2018

Once Accounting confirms the items to be purchased are within budget, the Purchasing Manager researches the best value, authorizes the purchase order, and places the order.

Check Request and Travel Reimbursement Approval Procedure

A department manager may authorize check request forms for reimbursements ≤ less than \$2,500.

The department manager signs and submits the request to the appropriate administrative head to authorize reimbursement ≥ greater than \$2,500. (In the case of administrative departments, the person requesting the reimbursement cannot also be the authorized signer.)

The Controller or CFO authorizes payment to vendors.

Relocation or Employee Recruitment Approval

Human Resources and Administration shall approve all relocation or employee recruitment expenses in advance.

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PAYMENT:

Scheduled Payments

Invoices, Check Requests and Travel Reimbursements are to be sent to Accounts Payable by Friday for the next week's processing.

Check Signing

Checks are signed by the CEO, CFO, Finance Director or Controller and returned to the Accounting Department. The staff accountant or designee verifies that the check received back agrees with the check register that was internally generated by the Accounts Payable (A/P) Clerk. After verification, the checks are mailed out by someone other than the A/P Clerk. The A/P Clerk shall not handle checks after signing at any point in the process.

REFERENCES:

None.

ATTACHMENTS:

Check Request Form

REFERENCE # 8510.25	EFFECTIVE
SUBJECT: ACCOUNTS PAYABLE	REVISED: 02/202508/2024
DEPARTMENT: ACCOUNTING	EFFECTIVE: 12/2010
REFERENCE #	REVISED: 08/2024
SUBJECT: ACCOUNTS PAYABLE	REVIEWED: 12/2010
DEPARTMENT: ACCOUNTING	PRIOR-REVISIONS:

PURPOSE:

The purpose of this policy is to outline the **process for the** acceptance of invoices from vendors, recording ~~the~~ invoices in the computer system, verifying invoices against related purchase orders, and processing payments to vendors.

AUDIENCE:

Department Wide

TERMS/DEFINITION:

Click or tap here to enter text.

POLICY:

It is the policy of Modoc Medical Center (MMC) to provide consistent Accounts Payable procedures in the handling of invoices and issuance of checks. These procedures are intended to provide safeguards for maintaining the quality and integrity of the accounts payable system.

PROCEDURE:

Applicable Laws

The conduct of the Hospital and its employees are to be in compliance with the laws and regulations relating to the hospital's business.

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Competitive Bidding

Hospital policy is to use a competitive bidding process for all contracts, including purchases of construction or major repair services that have costs ~~in excess of~~ over \$5,000. A minimum of three (3) bids should be obtained when possible. Refer to the Modoc Medical Center's Bylaws for more information on the competitive bidding process.

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Generally Accepted Accounting Principles (GAAP)

All Hospital records are to be in compliance with Generally Accepted Accounting Principles (GAAP).

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Purchase Orders

Approved purchase orders, check request forms, or equivalent source documents must be issued and authorized for all purchases other than petty cash.

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Timeliness

~~In order for~~ For hospital-MMC financial records to be accurate, and vendors to be paid in a timely manner, employees must carry out assigned duties in a timely manner. -Employee reimbursements must be submitted to the Accounting Department within 30 days of purchase or reimbursable event, or reimbursement may be denied.

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REFERENCE #	8510.25	EFFECTIVE
SUBJECT:	ACCOUNTS PAYABLE	REVISED: 02/202508/2024
DEPARTMENT:	ACCOUNTING	
REFERENCE #		EFFECTIVE: 12/2010
SUBJECT:	ACCOUNTS PAYABLE	REVISED: 08/2024
DEPARTMENT:	ACCOUNTING	REVIEWED: 12/2010
		PRIOR REVISIONS:

Segregation of Duties

- The person entering new vendors into the accounting system should not approve invoices.
- The person processing invoices does not make general ledger entries.
- The person processing the checks does not also prepare the bank reconciliation.
- The person processing the check or EFT to pay an invoice should not be the sole approver of the purchase order or other documentation which authorized the expenditure.
- ~~The person writing checks or processing EFTs does not handle or mail signed checks received from the County or printed in-house.~~
- If practicable, preparation of cash disbursements, approval, and making entries to the general ledger should all be separate functions.

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Approval Authority

Disbursement Approval Procedure

Disbursements are approved for payment according to the following disbursement approval procedure.

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Departments submit requisitions to the Purchasing Manager. Certain items affecting seismic stability require discussion with the ~~Chief Engineer~~ Director of Facilities prior to ordering the product.

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The Purchasing Manager determines the reasonableness of the request, researches the best price for products, and forwards the purchase order to General Accounting for budgetary review and approval. Once a purchase order is approved, it is returned to the Purchasing Manager to place the order. The Purchasing Manager then forwards a copy of the final purchase order to Accounts Payable. The completed purchase orders and requisitions are retained by the Accounts Payable Clerk (A/P Clerk) and included in the transaction bundle.

The A/P Clerk creates a bundle by attaching all documents to a check request or equivalent form. -The A/P Clerk provides the bundle to the Controller or ~~designee~~ Finance Director for authorization as discussed below under *Coding and Entering Invoices*.

Expense Types - Categories

The expenses shown below will be processed for payment from an approved vendor invoice. -The approval authority's signature on the check request form or equivalent form indicates invoice approval.

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REFERENCE # <u>8510.25</u>	EFFECTIVE
SUBJECT: <u>ACCOUNTS PAYABLE</u>	REVISED: <u>02/202508/2024</u>
DEPARTMENT: <u>ACCOUNTING</u>	EFFECTIVE: <u>12/2010</u>
REFERENCE #	REVISED: <u>08/2024</u>
SUBJECT: <u>ACCOUNTS PAYABLE</u>	REVIEWED: <u>12/2010</u>
DEPARTMENT: <u>ACCOUNTING</u>	PRIOR REVISIONS:

Expense Types

Expense Type	G/L Account	Approval Authority
Prepaid Expenses	1100000s	Controller or designee Finance Director
Payment on Liabilities	2000000s	Controller or Finance Director Controller or designee
Expenses	6000000 to 8000000s	Controller or Finance Director Controller or designee

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Existing Vendors

Hospital policy is to utilize vendors with whom the Hospital has established credit.

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New Vendors

A completed New Vendor Request Form must be submitted for approval prior to utilizing ~~the~~ services of a new vendor. Only the Hospital Administrative staff may authorize new vendor accounts. Some vendors will have their own credit application that must be completed and signed. Only the Administrative staff ~~is are~~ authorized to sign credit applications on behalf of ~~the Hospital~~MMC. Generally, ~~MMC~~~~the Hospital~~ will not provide personal guaranties. Completed credit applications are filed in the Controller's office and in the Purchasing Department.

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Setting up and maintaining Vendors in the Computer

Once a new vendor is approved, it can then be set up in the accounting system. -The A/P Clerk or other staff as deemed appropriate by the Controller or ~~CFO~~Finance Director is authorized to set up and maintain vendors in the accounting system.

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Receipt of Invoices by Mail

All invoices received by mail are date-stamped immediately upon receipt, and then given to accounts payable, where they are sorted in alphabetical order for further processing. Any invoice received that does not have an invoice number is to be assigned an invoice number by the ~~A/P~~Accounts Payable Clerk. The to-be-assigned numbers shall be sequential in nature, and a log will be kept that identifies what vendor received each assigned invoice number.

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REFERENCE #	8510.25	EFFECTIVE
SUBJECT:	ACCOUNTS PAYABLE	
DEPARTMENT:	ACCOUNTING	REVISED: 02/202508/2024
REFERENCE #		EFFECTIVE: 12/2010
SUBJECT:	ACCOUNTS PAYABLE	REVISED: 08/2024
DEPARTMENT:	ACCOUNTING	REVIEWED: 12/2010
		PRIOR REVISIONS:

Receipt of Invoices by Hand Delivery

Invoices delivered by hand are date-stamped upon receipt, and then forwarded to the A/P Clerk and processed as if received by mail.

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Matching Purchase Orders with Invoices

A/P receives purchase orders daily from the Purchasing Department, for orders received by the Hospital. These purchase orders will be filed alphabetically by the A/P Clerk or other appropriate persons, and later matched with the corresponding invoice.

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Payment of invoices authorized by a Hospital MMC purchase order will require an original vendor invoice and delivery slip (if applicable).

The A/P Clerk will compare the invoiced price, quantity, and terms to the ordered price, quantity, and terms ~~in order~~ to identify discrepancies. The A/P Clerk will notify the Purchasing Department of any discrepancies, and obtain authorization prior to processing the invoice for payment.

The Purchasing Manager may approve price discrepancies of \$10.00 or less. -Price discrepancies of \$10.01 or more over the purchase order total require approval of the Controller or designee Finance Director.

Once a discrepancy is resolved and/or approved, the A/P clerk attaches support to the invoice and the invoice can be processed.

Employee Expense Reimbursement

All reimbursement requests shall be submitted on a check request form. -Check request forms must be signed by the employee's supervisor and be accompanied by original receipts, when applicable, ~~in order~~ to be processed.

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Detailed receipts of purchases are required for reimbursement. -A signed credit card slip receipt reflecting a total is ~~NOT not~~ considered a detailed receipt. -Original receipts are required.

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Reimbursement checks are generally issued approximately two weeks after submission of the check request form to the A/P Clerk. -Employee payment will be delivered internally to the appropriate department. Reimbursement requests must be submitted to the Accounting Department within 30 days of incurred costs to be considered for payment. Exceptions must be approved by the Controller or designee Finance Director.

Non-Employee Expense Reimbursement

Human Resources and Administration shall approve all relocation or employee recruitment expenses in advance. -Relocation and recruitment expenses shall be submitted to Human Resources for approval and

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REFERENCE # 8510.25	EFFECTIVE
SUBJECT: ACCOUNTS PAYABLE	REVISED: 02/202508/2024
DEPARTMENT: ACCOUNTING	EFFECTIVE: 12/2010
REFERENCE #	REVISED: 08/2024
SUBJECT: ACCOUNTS PAYABLE	REVIEWED: 12/2010
DEPARTMENT: ACCOUNTING	PRIOR REVISIONS:

then to Accounts Payable if payment is to be made to the prospective employee. -Generally, conditions must be met for an employee to retain the full benefit amount. -See individual employee agreements for specific terms.

Coding and Entering Invoices

The A/P Clerk codes invoices to the appropriate departments and corresponding expense accounts. -The coded invoices are sent to the Controller or designee-Finance Director for approval. -The approved invoices are returned to the A/P Clerk for submission to the County for payment and for to be entered into the Hospital's MMC's financial software.

Coding and input are to occur daily. -The bundles are submitted to the Controller or Finance Director designee at least weekly for authorization and approval. The Controller or designee will return authorized payments to the A/P Clerk.

Payment

Selecting Invoices for Payment

Payment is to be made per invoices received, not ~~off-off~~from periodic statements. -Statements received will be used to verify that the vendor's records are in agreement match with the Hospital's records. -Checks or EFTs for payment of Hospital obligations will be issued weekly.

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Scheduled Payments

Recurring payments will be processed on a consistent basis. -If no invoice is available, the A/P Clerk may produce an invoice for processing purposes, provided the contract is available for reference.

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Based on available cash, the following schedule will be used to process accounts payable, so payment is made to:

Local vendors	within 2 weeks of invoice date
Invoices with discounts	within terms
Contractual obligations	within terms
All others	45 days of invoice date

Local vendors- 2 weeks of invoice date
 Invoices with discounts within terms
 Contractual obligations within terms
 All others 45 days of invoice date

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The above schedule may be accelerated as determined by the Controller or designee Finance Director.

REFERENCE # 8510.25	EFFECTIVE
SUBJECT: ACCOUNTS PAYABLE	REVISED: 02/202508/2024
DEPARTMENT: ACCOUNTING	
REFERENCE #	EFFECTIVE: 12/2010
SUBJECT: ACCOUNTS PAYABLE	REVISED: 08/2024
DEPARTMENT: ACCOUNTING	REVIEWED: 12/2010
	PRIOR REVISIONS:

Check Signing

Checks are signed by ~~the Treasurer-designated individuals~~ or another party as outlined in the signatory policy and returned to the Accounting Department. Checks will not be handled at any point by the A/P Clerk. The Staff Accountant or designee verifies that the checks printed agree with the check register that was internally generated by the A/P Clerk. After verification, the checks are mailed by someone other than the A/P Clerk. Checks over \$25,000 will require two signatures.

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Electronic Fund Transfer (EFT)

The Hospital offers the ability to pay vendors electronically, rather than by issuing a check. Vendors may establish this option by completing and submitting the ACH enrollment form, incorporated herein. Upon receipt of the Enrollment Form, the A/P Clerk will set the vendor up on the Plumas Bank online ACH website.

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Once an invoice is selected for payment as outlined above, the A/P clerk will generate an EFT batch on the Plumas Bank website for all electronic payments that week. The batch totals will be printed out and forwarded with supporting invoices to the Staff Accountant, Controller, or ~~designee-Finance Director~~ for authorization. A list of the Staff Accountant, Controller, or ~~designees-Finance Director~~ approved for authorizing ACHs will be maintained by Plumas Bank. Changes to the approved list must be ~~conveyed~~made to Plumas Bank.

The authorizing person must complete the Plumas ACH Fax Confirmation page, incorporated herein, and fax the completed form to Plumas Bank the day before the ACH file will be transmitted. Confirmation of the completed ACH file will be given to the A/P Clerk to process through ~~Healthland-Multiview~~ in order to generate an ACH check register, which will then be given to the Staff Accountant or a designee to confirm that the Check Register agrees with the ACH file from Plumas Bank.

REFERENCES:

[None](#)

ATTACHMENTS:

[None](#)

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POLICY REVIEW FORM

This form is to be completed and submitted any time a policy or procedure is submitted for review. Please complete one form per policy submitted. If this is an annual manual review, please summarize substantive changes. Policies submitted for review must be attached to this form. Proposed amendments to existing policies need to be summarized on this sheet.

1. Policy Title: ACCOUNTS RECEIVABLE

2. Policy Area: ACCOUNTING

3. Date Submitted: 2/14/2025

Explain any deadline or timeframe issues:

4. This is a: New Policy Revision of an Existing policy Deletion of Existing Policy

5. Briefly explain the reason for adopting or modifying this policy:

6. Identify any policies, regulations or practice guidelines that were relied on in developing this policy:

7. Review and approval, date:

	Printed Name	Signature	Date
Person initiating policy	_____	_____	_____
Department Head	_____	_____	_____
Technical Reviewer	_____	_____	_____
Policy Committee:	_____	_____	_____
Medical Staff Review:	_____	_____	_____
LFHD Board Chair:	_____	_____	_____

REFERENCE # <u>8510.25</u> Click or tap here to enter text.	EFFECTIVE: <u>07/2010</u>
SUBJECT: <u>ACCOUNTS RECEIVABLE</u>	REVISED: <u>02/20257/21/2010</u>
DEPARTMENT: <u>ACCOUNTING</u>	

Subject: <u>Accounts Receivable</u>	Date reviewed: <u>2/24/08</u>
Department: <u>Accounting</u>	Date revised: <u>7/21/10</u>
Approved by: <u>Board of Supervisors</u>	Date approved:

POLICY PURPOSE:

The Hospital's goal purpose of this policy is to define the procedures for collecting payments from late payers. The collection procedures are in the Policies and Procedures Manual for the Business Office for customers to know that we work hard to provide superior service, which includes enforcing collection policies. The Hospital has defined procedures to follow when collecting from late payers. The collection procedures are located in the policies and procedures manual for the Business Office.

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AUDIENCE:
Department Wide

POLICY
It is the policy of Modoc Medical Center (MMC) to demonstrate to customers that we work hard to provide superior service, which includes enforcing collection policies.

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ProceduresPROCEDURE:

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Receipts

Once mail is batched, the Accounting Department receives checks to be deposited. These checks are given to the Business Office staff or a designee to compile the deposit, in order to ensure separation of duties. The deposit is due to the County by 12:00pm daily to be posted in that day's work.

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Write-offs

Approval of write-off requests and non-cash credits will be approved by management levels noted below.

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Authorization by:	For amounts:
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Controller	\$0 < \$500
CFO Finance Director	\$501 < \$2,500
CEO	\$2,501 < \$5,000
Modoe County Board of Supervisors Last Frontier Healthcare District Board of Directors	>\$5,001

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REFERENCE # 8510.25 Click or tap here to enter text.	EFFECTIVE: 07/2010
SUBJECT: <u>ASSETS</u>	REVISED: 02/2025 7/25/2010
DEPARTMENT:	

Subject: Assets	Date reviewed: 7/25/10
Department: Accounting	Date revised: 7/25/10
Approved by:	Date approved:

PolicyPUPROSE:

~~The purpose of this policy is to outline the process for properly accounting and reporting assets on Modoc Medical Center's Balance Sheet. - This policy establishes the fundamental guidelines and practices for properly accounting and reporting assets on the Hospital's Balance Sheet.~~

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AUDIENCE:

Department Wide

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TERMS/DEFINITION:

~~An asset is an element of the financial statements that, constituting economic resources as of a certain specific date, and which are expected to benefit future operations. Examples include land, buildings, work-in-process, inventory, and receivables.~~

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POLICY:

It is the policy of Modoc Medical Center (MMC) to establish fundamental guidelines and practices for properly accounting and reporting assets on the hospital's Balance Sheet.

PROCEDURE:

~~Assets are recorded on MMCthe Hospital's Balance Sheet using the accrual basis of accounting. -Increases in Aassets are recorded as debits.~~

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Assets represent items of value that MMCthe Hospital owns or controls. Assets have three primary characteristics:

- ~~• They are an economic resource expected to provide future benefits to MMCthe Hospital.;~~
- ~~• MMCThe Hospital will obtain that benefit and maintain control over the asset.;~~
- ~~• The event that gaveiving rise to MMCthe Hospital's right to control-of the asset has already occurred.~~

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Division of Duties

- Capital asset purchases require authorization.
- Asset disposals require authorization.

Responsibilities

The Controller, CFO Finance Director, or their designee is responsible for ensuring:

- o The designation of custodial areas and Property Custodians (Department Managers) for each asset group;
- o Developing systems which assure ensure that assets are given proper care and protection and are used for official business purposes only;

Property Custodians (Department Managers) are responsible for:

- o Notifying the Controller or CFO Finance Director whenever fixed assets are acquired, lost, destroyed, stolen, or otherwise disposed of;
- o Identifying and reporting to management any property which that is useable but not needed; or which that should be disposed of (surplus); overseeing an annual physical confirmation of assets on-hand in the department.

Individual employees are responsible for:

- o The proper use, care, and protection of hHospital property;
- o Ensuring that hHospital property is used only for the conduct of official company business;
- o Reporting any suspected fraud, theft, or embezzlement immediately to his or her supervisor, the Controller, or the CFO Finance Director.

Asset Categorization

Assets are classified into three groups:

- o Current Assets
- o Long term Assets
- o Other Assets

Capitalization Policy

The Hospital MMC will capitalize assets which have an expected useful life of more than one year and a value of \$5,000 or more. See policy 06.1 for discussion on aggregate purchases of assets.

Expenditures on assets must be capitalized (amounts added to the carrying amount of the asset) when it improves the condition of the asset beyond its originally assessed standard of performance or capacity. This can occur through an increase in the annual service potential provided by the asset or increasing the useful life of the asset.

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Expenditures that do not meet the above criteria or merely restore the asset to its original function must be expensed as minor equipment purchases, supplies, or repairs and maintenance as incurred.

Valuation Accounts

A contra account is an account which partially or wholly offsets another account. Contra accounts are used to change the carrying amount of an asset. -The contra account accumulates amounts that are typically subtracted from the original asset balance, such as depreciation. The contra accounts are also referred to as valuation accounts. -Asset Contra accounts have a credit balance, which is the offset against the asset account.

Examples of valuation and contra accounts include:

- o Allowance for doubtful accounts (contra valuation account to Accounts Receivable)
- o Accumulated depreciation (contra valuation account to Plant & Equipment)

For financial reporting purposes, ~~the HospitalMMC~~ may report assets net of their respective ~~valuationvaluations~~ or contra accounts.

Depreciation

All non-current assets with limited useful lives, including intangibles, shall be depreciated. Assets whose service potential does not diminish with time or use, like works of art, shall not be depreciated. -Accurate depreciation methods and estimated useful life ~~isare~~ critical in correctly determining company financial performance. Estimated useful lives shall be as accurate as possible and ~~take into aeeountconsider~~ physical wear and tear, technical ~~obsolescence~~ and commercial obsolescence, and conform to any government regulations. ~~The HospitalMMC~~ considers the estimated useful lives reflected in ~~the~~ Estimated Useful Lives of Depreciable Hospital Assets manual provided by the American Hospital Association.

Asset Valuation

Assets are reported on the Balance Sheet using the following valuation methods:

- Historical Cost:

Historical cost is the amount actually paid for the asset, as evidenced by checks and other documents. -This is ordinarily adjusted over time for amortization, such as depreciation. Historical cost is the valuation measurement generally used for plant ~~operations~~ and equipment.

- Replacement or Current Cost:

Replacement ~~c~~Cost is the amount that would have to be paid for a current acquisition of the same or an equivalent asset today. Current cost is the valuation measurement generally used for inventories.

Assets

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• Fair Market Value;

Fair market value (FMV) is the net amount expected by selling the asset in liquidation. Fair market value is the valuation measurement requirement for marketable securities.

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• Net Realizable Value;

Net realizable value is the amount expected to be received for the asset, considering other reasonable further costs to make prepare the item ready for sale, including allowances for un-collectibles. Net realizable value is the valuation measurement generally used for accounts receivable.

• Present Value;

Present value is the value today of some future payment, or stream of payments, discounted at the appropriate interest rate. Present value is the valuation measurement generally used for long-term notes.

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• Capital Donations;

Capital donations are recorded at fair market value at the time of receipt. The value of the asset is depreciateddepreciates accordingly. In addition, the fair market value of the donation is recorded as Capital donations on the income statement during the period it was received.

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• Capital Grant Purchases;

Capital purchases made with grant funds are treated as capital purchases with internal funds. The grant funds received are recorded as Grant Income – Non–Operating on the income statement during the period it was received.

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Ownership of the asset acquired with grant funds are is subject to the terms in the grant award.

Funded Depreciation

Assets need replacing after their useful lives have been exhausted. -Accordingly, the Hospital will start a fund for future equipment purchases.

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County Fund

~~A County fund will be established to track accumulated funds that will be designated to replace equipment. Transfers will occur monthly when there is a cash surplus. Cash surpluses exclude grant funds or designated purpose funds.~~

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Funded Amount

Assets

The amount to be funded will equal the monthly depreciation expense when cash flow is positive for the month. If cash flow is positive ~~only~~ enough to make a partial deposit, the deposit amount will not exceed a negative cash balance. ~~Make-Make-up~~ payments for any deficit will be discussed with the Finance Committee prior to action.

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Board Approval

The governing board will approve activity within the fund.

Other

The following table lists the ~~H~~ospital asset categories, description, valuation method, and account code.

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Asset Category	Description	Valuation	G/L Code
Cash	Cash deposited in accounts with less than 120 days maturity	Replacement	1000000 1005000
Marketable Securities	Stocks, B bonds, and o ther L iquid A ssets	Replacement	N/A
Prepaid Expenses	Unused or unexpired prepaid economic benefits	Replacement	1098007110200 1107012110300
Accounts Receivable	Funds earned but not yet received from customers, o r others	Net R realizable v alue	1015000 1065000107000
Inventory	Supplies inventory used within the hospital	Lower of c ost or M arket	1081000 1098007108900
Equipment	Amount paid for capital equipment	Historical c ost	1200000 1250000125665
Equipment Accumulated Depreciation	Contra account used to offset the depreciation charge. Accumulated depreciation is	Allowance, created by a charge against earnings, to provide for changes in the	1271000 1292000

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	the reduction of the carrying amount of the assets on the balance sheet to reflect the loss of value due to wear, tear, and usage.	value of a company's assets.	
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REFERENCE # 8510.25 Click or tap here to enter text.	EFFECTIVE 07/2010
SUBJECT: <u>CASH</u>	REVISED: 02/2025 7/24/2010
DEPARTMENT: <u>ACCOUNTING</u>	

Subject: <u>Cash</u>	Date reviewed: 7/24/10
Department: <u>Accounting</u>	Date revised: 7/24/10
Approved by:	Date approved:

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PURPOSE:

The purpose of this policy is to outline the handling and usage of cash.

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AUDIENCE:

Department Wide

PolicyPOLICY:

It is the policy of Modoc Medical Center (MMC) that cash shall be properly managed so the HospitalMMC can:

- — Prevent loss from theft or fraud.
- — Accurately account for cash receipts, payments and balances.
- — Maintain sufficient cash balances.

PROCEDURE:

The HospitalMMC defines cash as any medium the bank will accept for deposit. The HospitalMMC will handle cash transactions as follows:

- — Cash shall be secured at all times.
- — All cash receipts will be deposited daily.
- — All payments shall be made by check, other than petty cash items.
- — The Division of Duties shall apply to cash handling and cash accounting.

Division of Duties

Bank account reconciliation activities shall be separated from cash receipt and disbursement functions.

Accounting for cash receipts and cash disbursements shall be separate functions.

The responsibility for making entries in the cash receipts and cash disbursement systems is separate from making general ledger entries.

REFERENCE # 8510.25 Click or tap here to enter text.	EFFECTIVE 07/2010
SUBJECT: <u>CASH</u>	
DEPARTMENT: <u>ACCOUNTING</u>	REVISED: 02/20257/24/2010

Disbursements should be made only if the backup documentation has been properly examined and approved by the department managers or administration.

Someone should receive and open mail other than the Accounts Payable clerk to adhere to separation of duty policies. Accordingly, the accounting department mail will be opened by the data processor or designee.

The responsibility for collection and deposits is separate from the recording of cash receipts and general ledger posting.

The responsibility for disbursement approval is separate from the purchasing and invoice processing functions.

End of Year

~~Particular care~~Care will be exercised at the close of the fiscal year to ensure that cash is properly stated. Before the fiscal year closes, all reasonable efforts will be made to record all disbursements, reimburse and reconcile petty cash accounts, and deposit and record all cash receipts.

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Cash Receipts

The HospitalMMC has two forms of cash receipts; cash received at the time of service and cash received through the mail or in person for accounts receivable and deposits.

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Over the Counter Cash

Cash received for ~~over the counter~~over-the-counter sales will be recorded on serially pre-numbered receipts. At the end of each day, the cash will be accounted for and dropped for deposit. The Accounting Department does not receive over the counter cash.

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Cash by Mail

All cash received by mail is opened by the Accounting Department and secured accordingly for deposit preparation.

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Cash Disbursements

Bank account signatories shall not maintain accounting records. -All paid invoices shall have attached to them the accounting software's disbursement stub. -All spoiled checks shall be stamped VOID and retained.

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REFERENCE # 8510.25Click or tap here to enter text.	EFFECTIVE 07/2010
SUBJECT: <u>CASH</u>	REVISED: 02/20257/24/2010
DEPARTMENT: <u>ACCOUNTING</u>	

Petty Cash

The Custodian, through a petty cash fund, handles minor purchases. -The petty cash fund will be limited to \$225.00. -All cash paid from the petty cash box will be supported by a Petty Cash Voucher, which shows the date, amount paid, and purpose. The Custodian will request replenishment of the petty cash fund as needed. The CFO or Controller will review the reimbursement request for reasonableness. Other staff will perform unannounced reconciliation to total to the determined petty cash balance.

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Cash Flow Forecast

The HospitalMMC shall budget or forecast cash balances on a monthly and annual basis. Cash flow forecasts not only help identify cash requirements, but they also help identify any irregularities or misappropriations.

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The budget must be approved by the Board of ~~Supervisors~~ Directors before implementation.

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Best Practices

- Individual accountability for cash must be maintained.
- Upon receipt of a check, copies are to be made.
- ~~Endorse the~~ check is to be endorsed by the HospitalMMC immediately upon receipt.
- If there is no cash register, cash receipts and checks must be recorded on an official cash receipt and a copy given to the payer.
- Cash and check receipts should be deposited daily.
- ~~Minimize o~~overnight storage of cash and checks should be kept to a minimum.
- Secure receipts in a safe with limited access.
- Reconcile the bank statements and general ledger account balances monthly. Immediately resolve any discrepancies!



POLICY REVIEW FORM

This form is to be completed and submitted any time a policy or procedure is submitted for review. Please complete one form per policy submitted. If this is an annual manual review, please summarize substantive changes. Policies submitted for review must be attached to this form. Proposed amendments to existing policies need to be summarized on this sheet.

1. Policy Title: DEFINITIONS OF ACRONYMS & OTHER TERMS

2. Policy Area: ACCOUNTING

3. Date Submitted: 2/14/25

Explain any deadline or timeframe issues:

4. This is a: New Policy Revision of an Existing policy Deletion of Existing Policy

5. Briefly explain the reason for adopting or modifying this policy:

6. Identify any policies, regulations or practice guidelines that were relied on in developing this policy:

7. Review and approval, date:

	Printed Name	Signature	Date
Person initiating policy	_____	_____	_____
Department Head	_____	_____	_____
Technical Reviewer	_____	_____	_____
Policy Committee:	_____	_____	_____
Medical Staff Review:	_____	_____	_____
LFHD Board Chair:	_____	_____	_____

SUBJECT: <u>Aeronyms & Other Terms Listing</u>	REFERENCE: <u>8.1.0</u>
	PAGE: <u>1</u>
DEPARTMENT: <u>Accounting</u>	OF: <u>23</u>
	EFFECTIVE: <u>2/12/2008</u>
APPROVED BY:	REVISED: <u>7/24/2010</u>

REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/24/10</u>
SUBJECT: <u>DEFINITIONS OF ACRONYMS & OTHER TERMS</u>	
DEPARTMENT: <u>ACCOUNTING</u>	REVISED: <u>02/2025/7/24/2010</u>

Overview/PURPOSE:

The purpose of this policy is to define terms used throughout this policy and procedure manual and within the healthcare industry.

AUDIENCE:

Facility Wide

POLICY:

It is the policy of Modoc Medical Center (MMC) to clearly define the following financial and medical terms for clarity for all employees.

PROCEDURE:

Definitions

- AHA – American Hospital Association
- AICPA – American Institute of Certified Public Accountants
- AP or A/P – Accounts Payable
- APB – Accounting Principles Board
- APC – Ambulatory Payment Classification
- APG – Ambulatory Patient Group
- ARB – Accounting Research
- Bulletin ASC – Ambulatory Surgery
- Center BBA – Balanced Budget Act
- BIPA – Benefits and Improvement Act
- BOD – Board of Directors
- BOS – Board of Supervisors
- CAH – Critical Access Hospital
- CCR – Cost to Charge Ratios
- CDC – Cancer Detection Programs
- CDU – Clinical Decision Unit
- CEO – Chief Executive Officer
- CFO – Chief Financial Officer

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Officer
 CFR – Code of Federal Regulations
 CHA – California Hospital Association
 CHOW – Change of Ownership
 CMHC – Community Mental Health Centers
 CMS – Centers for Medicare and Medicaid Services
 CNO – Chief Nursing Officer
 CDO – Chief Operating Officer
 CoPs – Certificates of Participation
 CORF – Comprehensive Outpatient Rehabilitation Facilities
 COSO – Committee of Sponsoring Organizations of the Treadway Commission County – Modoc County
 CPT – Current Procedural Terminology
 DHHS – Department of Health and Human Services
 DOJ – Department of Justice
 DOT – Department of the Treasury
 DRG – Diagnosis Related Group
 DSH – Disproportionate Share Hospital
 EACH – Essential Community Access Hospital
 ED – Emergency Department
 EDS – Electronic Data System
 EFT – Electronic Funds Transfer
 EITF – Emerging Issues Task Force
 EM or E/M - Evaluation and Management (codes)
 EOB – Explanation of Benefits
 ESRD – End Stage Renal Disease
 FASB – Financial Accounting Standards Board
 FD-Finance Director
 FDA – Food and Drug Administration
 FI – Fiscal Intermediaries
 FQHC – Federally Qualified Health Centers
 FSLG – Federal State and Local Governments
 FTE – Full Time Equivalent (employee)
 FY – Fiscal Year
 GAAP – Generally Accepted Accounting Principles
 GASB – Governmental Accounting Standards Board
 GE – Governmental Entity
 GL or G/L – General Ledger
 HCFA – Healthcare Financing Administration
 HCPCS – Healthcare Common Procedure Coding System
 HHA – Home Health Agency
 HHPS – Home Health Prospective Payment System
 HIPPA – Health Insurance Portability and Accountability Act
 HOP QDRP – Hospital Quality Data Reporting Program
 HPSA – Health Professional Shortage Areas
 HPP – Hospital Preparedness Program
 IPPS – Inpatient Prospective Payment System
 IRS – Internal Revenue Service
 IT – Information Technology

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DSH — Disproportionate Share Hospital
 EACH — Essential Community Access Hospital
 ED — Emergency Department
 EDS — Electronic Data System
 EFT — Electronic Funds Transfer
 EITF — Emerging Issues Task Force
 EM or E/M — Evaluation and Management (codes)
 EOB — Explanation of Benefits
 ESRD — End Stage Renal Disease
 FASB — Financial Accounting Standards Board
 FDA — Food and Drug Administration
 FI — Fiscal Intermediaries
 FQHC — Federally Qualified Health Centers
 FSLG — Federal State and Local Governments
 FTE — Full Time Equivalent (employee)
 FY — Fiscal Year
 GAAP — Generally Accepted Accounting Principles
 GASB — Governmental Accounting Standards Board
 GE — Governmental Entity
 GL or G/L — General Ledger
 HCFA — Healthcare Financing Administration
 HCPCS — Healthcare Common Procedure Coding System
 HHA — Home Health Agency
 HHPS — Home Health Prospective Payment System
 HIPPA — Health Insurance Portability and Accountability Act
 HOP-QDRP — Hospital Quality Data Reporting Program
 HPSA — Health Professional Shortage Areas
 HPP — Hospital Preparedness Program
 IPPS — Inpatient Prospective Payment System
 IRS — Internal Revenue Service
 IT — Information Technology
 JCAHO — Joint Commission for the Accreditation of Hospital Organizations
 LMRP — Local Medical Review Policy
 LUPA — Low Utilization Payment Adjustments
 MD&A — Management Discussion and Analysis
 Med PAC — Medicare Payment Advisory Commission-MIM
 — Medicare Intermediary Manual
 MMC — Modoc Medical Center
 MQSA — Mammography Quality Standards Act
 MSA — Metropolitan Statistical Area
 MUA — Medically Underserved Areas
 NDC — National Drug Codes
 NGS — National Government Services-NHIS
 — National Hospital Indicators Survey NPI —
 National Provider Number
 NPPES — National Plan and Provider Enumeration System
 NPS — National Provider Identifier
 OCE — Outpatient Code Editor
 OIG — Office of the Inspector General

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~~OPPS—Outpatient Prospective Payment System~~
~~Oscar—Online Survey Certification and Reporting~~

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OSHPD—Office of Statewide Health Planning & Development

PC—Personal Computer

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PEP—Partial Episode Payment PFS—Physician Fee Schedule

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PHP—Partial Hospitalization Program PHSA—Public Health Service Act

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PPM—Policies and Procedures Manual PPS—Prospective Payment System PR or P/R—Payroll

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PUF—Public Use Files

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QAPI—Quality Assessment and Performance Improvement RA—Remittance Advice

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RAP—Request for Anticipated Payment RFP—Request for Proposals

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RFQ—Request for Qualifications RHC—Rural Health Clinic

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SCH—Sole Community Hospital

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SCIC—Significant Change in Condition SCO—State Controller's Office

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SFAS—Statements of Financial Accounting Standards SHIP—Small Hospital Improvement Program

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SNF—Skilled Nursing Facility (Nursing Home) SOP—Statements of Position

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TIN—Tax Identification Number TOP—Treasury Offset Program UGS—United Government Services

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WEDI—Workgroup for Electronic Data Interchange

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Note: Other acronyms can be found under General Links—acronyms on the OSHPD website. Go to

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<http://www.oshpd.ca.gov/> to access the link. The Joint Commission also has resource material accessible on its website.

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POLICY REVIEW FORM

This form is to be completed and submitted any time a policy or procedure is submitted for review. Please complete one form per policy submitted. If this is an annual manual review, please summarize substantive changes. Policies submitted for review must be attached to this form. Proposed amendments to existing policies need to be summarized on this sheet.

1. Policy Title: DELIGATED AUTHORITY

2. Policy Area: ACCOUNTING

3. Date Submitted: 2/14/25

Explain any deadline or timeframe issues:

4. This is a: New Policy Revision of an Existing policy Deletion of Existing Policy

5. Briefly explain the reason for adopting or modifying this policy:

6. Identify any policies, regulations or practice guidelines that were relied on in developing this policy:

7. Review and approval, date:

	Printed Name	Signature	Date
Person initiating policy	_____	_____	_____
Department Head	_____	_____	_____
Technical Reviewer	_____	_____	_____
Policy Committee:	_____	_____	_____
Medical Staff Review:	_____	_____	_____
LFHD Board Chair:	_____	_____	_____

REFERENCE # <u>8510.25</u> <small>Click or tap here to enter text.</small>	EFFECTIVE: <u>7/24/10</u>
SUBJECT: <u>DELEGATED AUTHORITY</u>	REVISED: <u>02/20257/24/2010</u>
DEPARTMENT: <u>ACCOUNTING</u>	
Subject: Delegated Authority	Date reviewed: <u>7/24/10</u>
Department: Accounting	Date revised: <u>7/24/10</u>
Approved by:	Date approved:

PURPOSE:

The purpose of this policy is to define those individuals within Modoc Medical Center that have delegated authority.

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AUDIENCE:

Department Wide

POLICY:

It is the policy of Modoc Medical Center (MMC) necessary to identify the Hospital-MMC officials who have authority to conduct Hospital-MMC Business. -Under this pPolicy, approval authority is granted as follows: outlined below.

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PROCEDURE

The CEO, under the direction of the governing board, is authorized to execute any instrument binding the HospitalMMC.

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The CFO Finance Director is authorized to execute any instrument which has been specifically approved by the CEO, or which does not require prior approval pursuant to other parts of this policy. -The CFO Finance Director is also authorized to execute contracts recurring in nature and considered necessary in the normal course of business activity.

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Certain documents require attestation. The Administrative Assistant and Controller are a notary publics.

Accounting Adjustments

All adjustments to the general ledger shall be approved by the CFO Finance Director or Controller.

Assignments

Assignments are the transfer of a right, interest, obligation, or property to another party. Assignments that may have a financial impact of more than \$5,000 to MMC require the governing board's approval. Assignments, which may financially impact the Hospital greater than \$5,000, require the approval of the governing board. -The CEO may approve any assignment that will impact the HospitalMMC for less than \$5,000 or more than \$5,000 if the activity is in the normal course of business.

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Contracts

Construction Contracts

Any Department Manager may request minor construction to be performed by the HospitalMMC's Maintenance Department.

The CEO may authorize construction cContracts up to \$5,000. Construction cContracts \$5,000 and over or more shall be authorized by the governing board and subject to County bidding procedures.

Employment Offers

Employment oOffers shall be made by the Human Resources Department. -In addition, only the Human Resources Department shall have contact with the prospective employee prior to the commencement of work regarding offers and paperwork.

Leases

Leases shall be authorized by the CEO or CFO.

Letters of Intent

Letters of Intent may be authorized by the CEO within the scope of this policy.

Licenses

Licenses, other than PC software licenses, shall be authorized by the CEO or CFO. -PC software licenses shall be authorized by the IT Department.

Mortgages

Mortgages shall be authorized by the CEO with board approval subject to the scope of this policy.

Purchase Orders

The CEO and CFO are authorized to identify positions that may execute purchase orders. Currently, the Purchasing Department Manager is authorized to execute purchase orders for items for less than \$500, except for normal stock items, within the supply inventory. -Other purchase orders must be authorized by the CEO, CFO Finance Director, or CNO.

Credit Cards

The CFO Finance Director or their designee is authorized to name employees to use an hospital-MMC credit card. The card is specifically to be used specifically in accordance with guidelines established guidelines by the County. -The card is secured in the Accounting Department when not in use.

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• **Subrogation**

Subrogation is the assumption or payment by the Hospital MMC of an obligation for which another party is liable. -All subrogations shall be reported to the CEO or CFO.

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REFERENCE # 8510.25 Click or tap here to enter text.	EFFECTIVE: 12/2012
SUBJECT: <u>DISTRICT CREDIT/DEBIT CARD USAGE</u>	
DEPARTMENT: <u>ACCOUNTING</u>	REVISED: 02/202501/2/015
SUBJECT: DISTRICT CREDIT/DEBIT CARD USAGE	REFERENCE # 02.03.0
DEPARTMENT: ACCOUNTING	PAGE: 1
	OF: 3
	EFFECTIVE: 12/2012
APPROVED BY:	REVISED: 01/2015

PURPOSE

The purpose of this policy is to describe the principles of business conduct expected of all staff and Board members in relation to usage of District credit/debit cards for business acquisitions of goods and services and to safeguard Last Frontier Healthcare District d.b.a. Modoc Medical Center (District) assets. This policy is general and not intended to be all-inclusive.

AUDIENCE:
Department Wide

TERMS AND DEFINITIONS

Credit Card – Instrument that incurs debt at the time that goods or services are secured.

Debit Card – Instrument that immediately reduces the cash balance in a bank account at the time goods or services are secured.

PIN – Personal Identification Number used to identify activity to unique users.

PO – Purchase Order.

Recurring Charges – Contractual obligations where payment recurs monthly for ~~a period of time~~ a period.

POLICY:

Paying the debt incurred on District credit/debit card purchases requires a process of tracking and processing District financial obligations ~~as a result of~~ because of card usage. It involves acceptance of receipts from vendors, recording the receipts in the computer system, verifying receipts against related business activity and processing payment to the credit/debit card vendor(s).

Credit card limits will not exceed \$20,000 in the aggregate. The authorization for the use of the credit card is under the direction of Administration.

Debit card limits will not exceed \$10,000 in aggregate with zero cash access and \$2,500 maximum single purchase.

All purchases must be within approved budgets.

REFERENCE # 8510.25 Click or tap here to enter text.	EFFECTIVE: 12/2012
SUBJECT: DISTRICT CREDIT/DEBIT CARD USAGE	REVISED: 02/202501/2/015
DEPARTMENT: ACCOUNTING	
SUBJECT: DISTRICT CREDIT/DEBIT CARD USAGE	REFERENCE #02.03.0
DEPARTMENT: ACCOUNTING	PAGE: 2 OF: 3
APPROVED BY:	EFFECTIVE: 12/2012 REVISED: 01/2015

No one is to share account numbers or PINs with others to initiate a transaction.

Loss of cards will be reported immediately to Administration.

Staff will be liable for any misuse of the District credit/debit card for personal gain or unapproved purchases. Misuse of the District credit/debit card will result in disciplinary action.

PROCEDURE

General

[The Administration](#) will assign District credit/debit cards to certain staff and/or vehicles. -Those staff will be responsible for District credit/debit card security and usage.

Only two District bank debit cards are issued – one to Administration, which is stored in the safe in the Chief Executive Officer’s (CEO’s) office and one in Purchasing. Administration’s District debit card has the CEO’s name and “MODOC MEDICAL CENTER” embossed on it. Purchasing’s District debit card has the Purchasing Manager’s name and “MODOC MEDICAL CENTER” embossed on it.

Those staff needing District credit/debit card access that do not have District credit/debit cards will be required to submit a request to Administration for the purchase using the District Debit Card Purchase Form (Attachment A). After approval, the Executive Assistant will transact the purchase without divulging account data to staff.

Receipts are **REQUIRED** to accompany all purchases. [PO’s/POs](#) are not required. An exception is for fuel purchases where a receipt is not available.

Receipts shall be turned in to Accounting as received to ensure that data is available at the time the statement is due.

Any transaction not supported by a receipt will be charged to Miscellaneous Accounts Receivable to immediately obtain the receipt or equivalent form of documentation from the employee based on PIN.

When the statement arrives, Accounting will support the statement charges with the corresponding receipts and process payment in accordance with the terms established with the vendor and procedures established in the Accounts Payable cycle. Again, [PO’s/POs](#) are excluded from this process.

Recurring Charges

REFERENCE # 8510.25 <u>Click or tap here to enter text.</u>		EFFECTIVE: 12/2012
SUBJECT: <u>DISTRICT CREDIT/DEBIT CARD USAGE</u>		
DEPARTMENT: <u>ACCOUNTING</u>		REVISED: 02/2025 01/2/015
SUBJECT: DISTRICT CREDIT/DEBIT CARD USAGE		REFERENCE # 02.03.0
DEPARTMENT: ACCOUNTING		PAGE: 3 OF: 3
APPROVED BY:		EFFECTIVE: 12/2012
		REVISED: 01/2015

Certain circumstances may require extended payments for a period of time. In those cases, approval must be obtained from the CEO, and the CEO must initiate the contract.

REFERENCES

~~The references for this policy are non-regulatory per any governing agency, but are intended for internal efficiencies and accountability.~~

SUBJECT: DISTRICT VEHICLES	REFERENCE #
DEPARTMENT: ACCOUNTING / ADMINISTRATION	PAGE: 1 OF: 3
APPROVED BY: _____	EFFECTIVE: 07/2010 REVISED: 06/2015

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REFERENCE # 8510.25	EFFECTIVE: 7/24/10
SUBJECT: DISTRICT VEHICLES	REVISED: 2/10/2025
DEPARTMENT: ACCOUNTING	

PURPOSE:

The purpose of this policy is to clearly define the procedures for the use of vehicles owned by the Last Frontier Healthcare District (District) d.b.a. Modoc Medical Center.

POLICY:

It is the policy of Modoc Medical Center (MMC) to provide a consistent standard for use of District vehicles for related MMC activity.

PROCEDURE:

Under no circumstances will a vehicle owned by the District be used for personal purposes. It is the intent of the District that employees in need of accommodating transportation are allowed to use available vehicles for legitimate business use.

Verification of Driving Record

Human Resources will acquire a Pull Notice from the DMV for an employee designated to drive a District vehicle. This will provide MMC with the prospective driver's driving record. This information is updated anytime there is a change on the driving record and annually. An employee whose record indicates a suspended license, DUIs or any type of reckless endangerment will be denied permission to drive District vehicles.

Check Out / Check In

All employees requesting use of a District vehicles must sign out the vehicle in the department responsible for the vehicle. Upon signing out, the driver will be presented with keys and a District gas card, if necessary, to operate the vehicle. Upon return, the driver must return the keys and gas card, and sign in the vehicle.

Mileage Documentation

A mileage log will be maintained to substantiate the purpose of the trip. The log sheets are kept on a clipboard located within each vehicle along with the checklist to maintain a clean vehicle. Some departments keep the mileage log, etc. in a binder that is given to the driver just before they take the vehicle

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SUBJECT: DISTRICT VEHICLES	REFERENCE# ←
DEPARTMENT: ACCOUNTING / ADMINISTRATION	PAGE: 2 OF: 3
APPROVED BY: -	EFFECTIVE: 07/2010 REVISED: 06/2015

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REFERENCE # <u>8510.25</u>	EFFECTIVE: 7/24/10
SUBJECT: DISTRICT VEHICLES	REVISED: 2/10/2025
DEPARTMENT: ACCOUNTING	

out. Each vehicle's mileage log is to be turned into the department head for review and submittal to Accounting.

Gas Cards

Gas cards are available to purchase fuel from Fuel Commander stations. Original gas cards are to be issued ~~from by Administration Accounting. Administration~~ In each department that is responsible for a vehicle(s), accounting maintains a log of each gas card issued and to whom it was issued maintains a log of each gas card and to whom it was issued for each department responsible for a vehicle(s). Some departments assign a gas card to a particular vehicle, and it remains in the vehicle with the mileage log. Other departments issue the gas cards to individuals with the keys to the vehicle. These are to be returned immediately upon arriving back at the facility.

Insurance

District vehicles are covered under a District insurance policy. Insurance cards are located within each vehicle to be presented, as needed.

Accident Forms

Accident forms are located in each department that is responsible for a vehicle. Forms are to be completed as needed and submitted to the Accounting Department within 24 hours of an incident.

Maintenance

Any unusual mechanical activity noted during vehicle usage should be reported to the responsible department upon return. Each driver will follow the check list before and after driving the vehicle. If a driver leaves the vehicle without cleaning it, the next driver will note this and report appropriately it to the department from which they checked out the vehicle. The previous driver will be reported to their immediate supervisor and possible disciplinary action will be taken. The responsible department responsible will notify the Maintenance Department for to follow up. The Maintenance Department is responsible for regular maintenance of the vehicles, and will take them quarterly to a local business in order to have the inside of the vehicles cleaned. The outside of the vehicles will be washed at the car wash in town, as needed by mMaintenance personnel.

Permanent Records

DISTRICT VEHICLES

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SUBJECT: DISTRICT VEHICLES	REFERENCE #
DEPARTMENT: ACCOUNTING / ADMINISTRATION	PAGE: 3 — OF: 3
APPROVED BY:	EFFECTIVE: 07/2010 REVISED: 06/2015

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/24/10</u>
SUBJECT: <u>DISTRICT VEHICLES</u>	REVISED: <u>2/10/2025</u>
DEPARTMENT: <u>ACCOUNTING</u>	

All District vehicles are to be registered as “Exempt.”

Original titles to vehicles registered to the District are kept by the District Clerk in the safe in the Chief Executive Officer’s office.

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POLICY REVIEW FORM

This form is to be completed and submitted any time a policy or procedure is submitted for review. Please complete one form per policy submitted. If this is an annual manual review, please summarize substantive changes. Policies submitted for review must be attached to this form. Proposed amendments to existing policies need to be summarized on this sheet.

1. Policy Title: DIVISION OF DUTIES

2. Policy Area: ACCOUNTING

3. Date Submitted: 2/14/25

Explain any deadline or timeframe issues:

4. This is a: New Policy Revision of an Existing policy Deletion of Existing Policy

5. Briefly explain the reason for adopting or modifying this policy:

6. Identify any policies, regulations or practice guidelines that were relied on in developing this policy:

7. Review and approval, date:

	Printed Name	Signature	Date
Person initiating policy	_____	_____	_____
Department Head	_____	_____	_____
Technical Reviewer	_____	_____	_____
Policy Committee:	_____	_____	_____
Medical Staff Review:	_____	_____	_____
LFHD Board Chair:	_____	_____	_____

REFERENCE # <u>8510.25</u> Click or tap here to enter text.	EFFECTIVE
SUBJECT: <u>DIVISION OF DUTIES</u>	REVISED:
DEPARTMENT: <u>ACCOUNTING</u>	<u>02.202507/24/2010</u>
Subject: Division of Duties	Date reviewed: 7/24/10
Department: Accounting	Date revised: 7/24/10
Approved by:	Date approved:

OverviewPURPOSE:

The purpose of this policy is to Hospital has defined in the policies, procedures, and internal controls, duties that must be divided or separated. This document discusses the concept of division, or segregation of duties.

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AUDIENCE:

Department Wide

POLICY:

Who should read this Document?

It is the policy of Modoc Medical Center (MMC) that management's be responsibility tofor ensuring that duties are properly segregated or that proper controls are in place when duties cannot be ideally segregated.

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DiscussionPROCEDURE:

One of the most important considerations in delegating office duties to employees is to be aware of and guard against employee fraud, theft, and embezzlement. -Employees that handle the HospitalMMC finances have the greatest opportunity to misappropriate Hospital-funds. -Although most people are honest and theft may not be a widespread problem, it does happen. -The only cases of theft, fraud, and embezzlement you hear about are the ones in which someone actually getsgets caught. -Both the HospitalMMC and its employees must be cautious not to allocate duties such that theft is easily possible.

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Practices for minimizing the opportunity for wrongdoing can be found in the internal control policy and procedures. -Understand the formula that leads to potential problems:

Having Asset custody- + - Doing the accounting- = - Misappropriation-
transaction for the asset - opportunity

The following three functions should be separated:

- - Authorization (including signing checks)
- - Record keeping (including entering accounting information)
- - Custody of assets (including blank checks)

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Duties that are not compatible and should be segregated include:

- The custodian of an asset DOES NOT keep records of the asset.
- The record keeper DOES NOT check the records.
- The checker of the records DOES NOT process the checks.
- The approver DOES NOT enter data.
- The contract maker DOES NOT receive invoices.
- The receiver of invoices DOES NOT handle unbatched receipts/payments.

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ASSET		TRANSACTION		OPPORTUNITY
Custody of Customer checks	+	Input customer credits= adjustments, or write offs		Theft of cash
Without independent+Prepare/make Mail Log		bank deposit	=	Theft of cash
	+	make collection calls =		Theft of cash
	+	Reconcile Bank Account	=	Theft of cash
Open monthly + statement		Reconcile bank account	=	Improper payments to Bank suppliers/employees
Approve funds Transfer and/or Bank signatory	+	Reconcile bank account	=	Improper payments
	+	Input employee m Masterfile	=	Improper Payment
	+	Input labor hours	=	Improper Payment
	+	Input vendor M masterfile	=	Improper Payment
	+	Enter vendor invoices =		Improper Payment
	+	Input vendor/employee Adjustments	=	Improper Payment
Inventory	+	Inventory Adjustments	=	Inventory Theft
	+	Record returns =		Inventory Theft
	+	Record Inventory receipts	=	Inventory Theft
	+	Physical inventory count	=	Inventory Theft
	+	Input material used	=	Inventory Theft
	+	Record contract changes	=	Inventory Theft

REFERENCE #	8510.25	EFFECTIVE: 07/24/2010
SUBJECT:	ETHICS	REVISED:
DEPARTMENT:	ACCOUNTING	02/11/202507/24/2010

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Subject: Ethics	Date reviewed: 7/24/10
Department: Accounting	Date revised: 7/24/10
Approved by:	Date approved:

OverviewPURPOSE:

This The purpose of this policy is to describes the conduct expected of all employees, department managers, and administration as it relates to the Accounting Department. It is general and not intended to be all-inclusive. See the Hospital's Employee Code of Conduct Policy for additional guidelines.

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AUDIENCE:
Facility Wide

POLICY:

It is the policy of Modoc Medical Center (MMC) to outline accounting principles for all employees to adhere to.

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DiscussionPROCEDURE:

Generally Accepted Accounting Principles (GAAP)

Generally Accepted Accounting Principles (GAAP) are accounting principles that are considered to have substantial authoritative support. Pronouncements made by the Governmental Accounting Standards Board (GASB) and the Financial Accounting Standards Board (FASB), are considered GAAP. You To can learn more about GAAP and GASB, visit their website at <http://www.GASB.org>, and FASB at <http://www.fasb.org>. All Hospital-MMC records are to be in compliance with follow Generally Accepted Accounting Principles, laws and regulations.

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Employees are expected to maintain accurate and reliable corporate records that comply with GAAP and Hospital-MMC policies and procedures.

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The HospitalMMC'S CEO, CFOFinance Director, and others identified by the CEO have specific legal obligations to ensure the HospitalMMC provides full, fair, accurate, timely, and understandable financial reports and internal controls.

Improper Influence on Conduct of Audits

No officer, director, or any other person acting under the direction thereof, shall take any action to fraudulently influence, coerce, manipulate, or mislead any independent public or certified accountant engaged in the performance of an audit of the financial statements of

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~~the HospitalMMC~~ for the purpose of rendering such financial statements materially misleading. -Examples of such behavior include, but are not limited to:

- ~~Offering or paying bribes or other financial incentives, including offering future employment or contracts for non-audit services;~~
- ~~Providing an auditor with an inaccurate or misleading legal analysis;~~
- ~~Threatening to cancel or canceling existing non-audit or audit engagements if the auditor objects to ~~the HospitalMMC's~~ accounting;~~
- ~~Seeking to have a partner removed from the audit engagement because the partner objects to ~~the HospitalMMC's~~ accounting;~~
- ~~Blackmailing, and ~~m~~Making physical threats;~~

Confidential Information

Employees, department managers, or administration may not divulge confidential or proprietary information except as authorized by the CEO.

Moral and Ethical Standards

All employees are expected to adhere to sound moral and ethical standards. ~~-Refer to the ethics policies and procedures for more information.~~ -Any breach of ethical standards should be reported to the Risk Department.

Kickbacks and Gratuities

~~The HospitalMMC~~ considers it to be unethical for any employee to accept payment, gift, gratuity, or employment offers from vendors or contractors as an ~~inducement enticement~~ for preferential treatment in the payment of ~~HospitalMMC~~ obligations. All offers for kickback and gratuity shall be reported to the ~~CFO Finance Director~~.

~~The HospitalMMC~~ does not consider the acceptance of a ball cap, tee shirt, jacket, ~~an~~ occasional lunch, game of golf, or the like to be a gift or gratuity for the purpose of this policy.

Loyalty

No employee should be, or appear to be, subject to influences, interests, or relationships, which conflict with the best interests of ~~the HospitalMMC~~.

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POLICY REVIEW FORM

This form is to be completed and submitted any time a policy or procedure is submitted for review. Please complete one form per policy submitted. If this is an annual manual review, please summarize substantive changes. Policies submitted for review must be attached to this form. Proposed amendments to existing policies need to be summarized on this sheet.

1. Policy Title: EXPENSES

2. Policy Area: ACCOUNTING

3. Date Submitted: 3/11/2025

Explain any deadline or timeframe issues:

4. This is a: New Policy Revision of an Existing policy Deletion of Existing Policy

5. Briefly explain the reason for adopting or modifying this policy:

6. Identify any policies, regulations or practice guidelines that were relied on in developing this policy:

7. Review and approval, date:

	Printed Name	Signature	Date
Person initiating policy	_____	_____	_____
Department Head	_____	_____	_____
Technical Reviewer	_____	_____	_____
Policy Committee:	_____	_____	_____
Medical Staff Review:	_____	_____	_____
LFHD Board Chair:	_____	_____	_____

REFERENCE # <u>8510.25</u> Click or tap here to enter text.	EFFECTIVE: 07/24/2010
SUBJECT: <u>EXPENSES</u>	REVISED: 02/202507/24/2010
DEPARTMENT: <u>ACCOUNTING</u>	

Subject: Expenses	Date reviewed: 7/24/10
Department: Accounting	Date revised: 7/24/10
Approved by:	Date approved:

PurposePURPOSE

~~This~~ The purpose of this policy is to outline ~~discusses and offers~~ guidelines on operating expenses and credits, ~~and along with includes~~ tables that list General Ledger account code ranges for recording expenses. This policy also defines and classifies types of expenses and expense credits at the Hospital. Expenses are the costs incurred to produce revenue. They are outflows of cash or charges. For financial reporting purposes, expenses include all costs paid to external parties, or internal reimbursements.

POLICY

It is the policy of Modoc Medical Center (MMC) that the guidelines for operating expenses and credits be outlined for recording expenses.

TERMS AND DEFINITIONS

Expenses—the costs incurred to produce revenue. They are outflows of cash or charges. For financial reporting purposes, expenses include all costs paid to external parties, or internal reimbursements.

Division of DutiesPROCEDURE

All procedures and expenditures shall be conducted and approved in accordance with ~~the~~ Hospital MMC's written Accounts Payable and Purchasing Policies and Procedures.

The Accounts Payable Clerk shall not approve or set up general ledger accounts, authorize purchases, or make general ledger entries.

Discussion

The Hospital MMC reports expenses as either external or internal. External expenses include payments to employees, vendors, or other groups outside ~~the Hospital MMC~~. Internal expenses include payments and charges within ~~the Hospital MMC~~.

Expenses are recorded as debits. ~~The Hospital MMC~~ may report credits to expenses, resulting in a net expense. Expense credits are credits that offset expenses such as; purchase discounts, adjustments for overcharges and payment errors. Rebates and refunds are recorded as other income.

EXPENSES

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The HospitalMMC lists expenses by department, then by expense codes in the financial statements.

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The HospitalMMC further defines its external expenses into functional classifications. Refer to the OSHPD Accounting & Reporting Manual for California Hospitals located in the CEO and CFO's Finance Director's offices for expense and G/L code guidelines.

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Expenses Analysis

Expenses are to be analyzed for reasonableness. Reasonableness is considered by both nature and amount. Expenses are not to exceed that which would be incurred by a rational person under similar circumstances. In determining the reasonableness of a given expense, consideration is given the following:

- Whether the expense is ordinary and necessary for the operation of the HospitalMMC.
- Whether the expense is considered generally accepted, sound, arms length, and complies with laws, regulations, and HospitalMMC policies.
- Whether the purchasers acted with prudence.
- Whether there is significant deviation from the established practices of the HospitalMMC.

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Documentation Required

The HospitalMMC requires original documentation for expense recording. Emailed or faxed invoices are considered original documentation.

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Accrued Expenses

Expenses for the following shall be accrued monthly:

- Wages and Salaries
- Taxes
- Employee Benefits
- Interest
- Insurance
- Other significant known goods or services received and not invoiced.

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SUBJECT: <u>EXPENSES</u>	REVISED: 02/202507/24/2010
DEPARTMENT: <u>ACCOUNTING</u>	

Subject: Expenses	Date reviewed: 7/24/10
Department: Accounting	Date revised: 7/24/10
Approved by:	Date approved:

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TERMS AND DEFINITIONS

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REFERENCE #	8510.25	EFFECTIVE: 07/24/2010
SUBJECT:	FINANCIAL ANALYSIS	REVISED: 02/202507/24/2010
DEPARTMENT:	ACCOUNTING	
Subject:	Financial Analysis	Date reviewed: 7/24/10
Department:	Accounting	Date revised:
Approved by:	Board of Supervisors	Date approved: 2/8/08

OverviewPURPOSE:

The purpose of this document policy is to communicate the Hospital Modoc Medical Center's financial analysis policy and to explain financial analysis and how it may be used.

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AUDIENCE:

Department Wide

POLICY:

It is the policy of Modoc Medical Center (MMC) the Hospital that financial analysis is used to review performance and identify trends through the use benchmarking spreadsheets, etc.

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PROCEDURE:

The Hospital uses financial analysis and benchmarking spreadsheets

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Dollar and Budget Changes

Comparative financial statements containing comparisons of this year compared to last year or this month during this fiscal year compared to this month last fiscal year are the primary devices used to identify dollar changes.

Actual The actual expenditures to on budgeted amounts is compared for the current month and year-to-date activities.

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Trending

Trending spreadsheets are presented to the governing board on a monthly basis monthly.

Financial Overview

An analytical approach is used to determine variances in activities. The conclusions are presented and discussed with the Finance Committee and the governing board on a monthly basis monthly. Graphs and tables may be used for illustration purposes.

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Benchmarking

The Hospital is in the process of compiling a benchmarking system to track internal benchmarks and ideally compares them to other hospitals considered to be in its class or to industry standards.

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REFERENCE # 8510.25 Click or tap here to enter text.	EFFECTIVE: 7/24/10
SUBJECT: <u>FINANCIAL REPORTING</u>	REVISED:
DEPARTMENT: <u>ACCOUNTING</u>	02/202507/24/2010

Subject: Financial Reporting	Date reviewed: 7/24/10
Department: Accounting	Date revised: 7/24/10
Approved by:	Date approved:

OverviewPURPOSE:

All well-managed companies have deadlines for the production and review of financial reports. This document policy is to communicate the Hospital Modoc Medical Center's financial reporting policy and specifies certain dates for information publication.

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AUDIENCE:

Department Wide

POLICY:

It is the policy of Modoc Medical Center (MMC) to report finances and specify certain dates for information publication.

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PROCEDURE:

Listed below are the Hospital's minimum financial reporting requirements.

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Accounting Software Reports

Any reports produced by the Hospital MMC accounting software systems shall be generated and reviewed in accordance with the software documentation.

Payroll and Labor Reports

Any system-generated payroll reports shall be generated and reviewed prior to the production of paychecks unless the report requires the paychecks to be processed first.

Projected Income Statement

Net income for the previous month or the current month shall be projected as needed at the request of the administration of the Hospital MMC.

Revenue Report

A Revenue Usage by Charge Number report and a Flexible Aged Accounts Receivable Report Summary (ATB) for the previous month shall be produced during revenue closing. The ATB report shall be reconciled to with the income statement sales figures prior to the production generation of the monthly income statement.

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FINANCIAL REPORTING

PAGE 1 OF 3

Income Statement

The income statement for the previous month shall be produced no later than the 20th day of the subsequent month. Departmental income statements will be released to ~~d~~Departmental ~~M~~managers by the same due date, or at the monthly Managers' Meeting.

Balance Sheet

The balance sheet for the previous month shall be produced by no later than the 20th of the subsequent month.

Cash Flow Indicators

A daily Finance Report is distributed to the CEO, Business Office, and Medical Records daily.

Performance Report

A performance report ~~sha~~should be included in the Monthly Report Binder to monitor adherence to due dates and possible refinements.

Summary of Contracts

Copies of contracts shall be included in the Contracts Binder in the Accounting Department. -Original contracts are ~~located~~ in the ~~Administrator's Administration~~ (CEO) office. A summary of contracts is maintained in an electronic format by Administration.

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Financial Ratios

~~The financial ratio spreadsheet is in development and when completed, will be provided to the Finance Committee on a monthly basis.~~

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Capital Expenditure Budget

A Capital Expenditure budget for the next year will be produced by the end of the current year. The Capital Expenditure budget shall be finalized and accompany the operating budget for approval by the ~~governing board~~Board of Directors (BOD).

Monthly Report Binder

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The Accounting Department will produce a monthly binder containing all ~~of the~~ monthly financial reports for the previous month. The ~~BOD~~governing board packet will be reviewed by the Finance Committee prior to the upcoming ~~BOD~~governance meeting. The ~~M~~monthly binder will include, at a minimum, the following:

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- ~~Governing Board~~ packet will summarize the ~~M~~monthly activity ~~summary~~
- ~~and include a~~ Statement of ~~c~~Cash ~~F~~flow
- Balance ~~s~~Sheet
- Income ~~s~~Statement
- Trial ~~b~~Balance

- Departmental ~~S~~statements
- Depreciation
- Revenue ~~u~~Usage by ~~c~~Charge ~~n~~Number
- Aged ~~a~~Accounts ~~r~~Receivable
- Aged ~~v~~Vendor ~~r~~Report

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Annual Report

In the Annual Report, a management's internal control report shall be placed ~~in close proximity to~~near the corresponding attestation report issued by ~~the Hospital~~MMC's registered public accounting firm.

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A Management Discussion and Analysis will be presented and will be prepared by the Controller and approved by the ~~CFO~~Finance Director. The MD&A will be included with the annual report issued by ~~the Hospital~~MMC's registered public accounting firm.

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Annual Budget

The annual budget for the subsequent year will be at least drafted by the Controller and ~~CFO~~Finance Director, prior to the conclusion of the current year. The ~~Finance Director~~CFO will consult with ~~the~~CEO and Department Managers in preparation of the final budget. -The final budget will be reviewed by the Finance Committee and ultimately adopted by the ~~governing board~~BOD, ~~subsequent to~~after the year end. -In the interim, ~~the Hospital~~MMC will default to the prior year budget until the new budget has been formally passed.

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1. Policy Title: INTERNAL CONTROLS

2. Policy Area: ACCOUNTING

3. Date Submitted: 3/11/2025

Explain any deadline or timeframe issues:

4. This is a: New Policy Revision of an Existing policy Deletion of Existing Policy

5. Briefly explain the reason for adopting or modifying this policy:

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LFHD Board Chair:	_____	_____	_____

REFERENCE # 8510.25	EFFECTIVE: 7/24/10
SUBJECT: INTERNAL CONTROLS	REVISED: 02/2025/24/2010
DEPARTMENT: ACCOUNTING	

Subject: Internal Controls	Date reviewed: 7/24/10
Department: Accounting	Date revised: 7/24/10
Approved by:	Date approved:

PurposePURPOSE:

The purpose of this policy is to describe the usage of internal controls at MODOC Medical Center. Hospital uses a system of internal controls to protect its assets, ensure the integrity and reliability of its information, secure compliance with laws, policies, procedures, and ensures the performance of its business objectives.

Internal Controls are a process that is established, reviewed, and continually monitored by the governing board and management. It is the responsibility of the governing board to ensure an adequate internal control system is implemented and used. It is management's responsibility to establish and maintain adequate internal control over financial reporting. It is the responsibility of all employees to understand the internal controls and ensure they are effective.

DefinitionsTERMS/DEFINITIONS:

Hospital uses a system of internal controls to protect its assets, ensure the integrity and reliability of its information, secure compliance with laws, policies, procedures, and ensures the performance of its business objectives.

Internal Controls: are a process that is established, reviewed, and continually monitored by the governing board and management. It is the responsibility of the governing board to ensure an adequate internal control system is implemented and used. It is management's responsibility to establish and maintain adequate internal control over financial reporting. It is the responsibility of all employees to understand the internal controls and ensure they are effective.

Assessable Unit: a division, department, or segment which is to be the subject of measurement and risk assessment.

Control Objectives: a goal or target to be achieved for each internal control. Objectives are tailored to fit the specific operations in each assessable unit.

Cycle: the processes that are used to initiate and perform related activities to create the necessary documentation, and to gather and report related data (e.g., revenue cycle, accounts payable cycle).

General Control Environment: this includes concepts of integrity, ethical values, competence, philosophy and operating style, organizational structure, delegation of authority, and written policies and procedures.

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Inherent Risk: is the degree to which activities are exposed to the potential for loss, inappropriate disclosure, or other negative conditions.

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Internal Control Review: a periodic review of internal methods and systems to determine whether adequate measures exist and are actually implemented to prevent or detect the occurrence of potential risks or incorrect financial reporting.

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Project/Program Controls: these controls cover the planning, executing, and accomplishment of specific goals and objectives.

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Risk Assessment: the process of determining the relative potential for negative impact of an assessable unit's resources due to inadequate control techniques and/or other environment factors. The results of the assessment are used to mitigate inherent risks.

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Internal Control Activities: these include;

- Policies
- Procedures
- Sequences or a combination of procedures
- Assignments of duties, responsibilities, and authorities
- Physical arrangements or processes
- Combinations of the above

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POLICY:

It is the policy of Modoc Medical Center (MMC) to ensure that its control framework provides for strong corporate governance.

It is the policy of the Hospital that its internal control system be a relevant evaluation tool for internal control over financial reporting, and that:

It is the policy of the Hospital that its own internal control framework and review evaluations:

- Be free from bias.
- Permit reasonably consistent qualitative and quantitative measurements of the Hospital's internal control system, and
- Are sufficiently complete so that those relevant factors that would alter a conclusion about the effectiveness of the Hospital's internal controls are not omitted.

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PROCEDURE:

Assessable Unit

A unit is a division, department, or segment which is to be the subject of measurement and risk assessment.

Control Objectives

An Objective is a goal or target to be achieved for each internal control. Objectives are tailored to fit the specific operations in each assessable unit.

Cycle

The processes used to initiate and perform related activities in order to create the necessary documentation, and to gather and report related data (e.g., revenue cycle, accounts payable cycle).

General Control Environment

This includes concepts of integrity, ethical values, competence, philosophy and operating style, organizational structure, delegation of authority, and written policies and procedures.

Inherent Risk

Means the degree to which activities are exposed to the potential for loss, inappropriate disclosure, or other negative conditions.

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Internal Control Review

This is a periodic review of internal methods and systems to determine whether adequate measures exist and are actually implemented to prevent or detect the occurrence of potential risks or incorrect financial reporting.

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Project/Program Controls

These controls cover the planning, executing, and accomplishment of specific goals and objectives.

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Risk Assessment

Risk assessment is the process of determining the relative potential for negative impact of an assessable unit's resources due to inadequate control techniques and/or other environment factors. The results of the assessment are used to mitigate inherent risks.

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Internal Control Activities

- Policies
- Procedures
- Sequences or combination of procedures
- Assignments of duties, responsibilities, and authorities
- Physical arrangements or processes
- Combinations of the above

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Control Framework

The Hospital MMC has implemented an internal control system and framework based on its internal and external needs. This framework includes elements modeled according to the COSO model developed by the Treadway Commission.

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It is the policy of the Hospital to ensure that its control framework provides for strong corporate governance.

It is the policy of the Hospital that its internal control system be a relevant evaluation tool for internal control over financial reporting.

It is the policy of the Hospital that its own internal control framework and review evaluations:

- Be free from bias
- Permit reasonably consistent qualitative and quantitative measurements of the Hospital's internal control system

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Control Environment			Formatted	[4]
The core values of the Hospital MMC are to promote high standards of integrity, ethics, and competence.			Formatted	[6]
Risk Assessment			Formatted	[7]
MMCThe Hospital has a risk management policy and is aware of and deals with the risks it faces. It also has established mechanisms to identify, analyze, and manage the related risks.			Formatted	[8]
Control Activities			Formatted	[9]
Control policies and procedures are established and executed to help ensure that the actions necessary to achieve objectives are effectively carried out. These activities include an integrated system of policies, procedures, internal controls, and evaluation tools.			Formatted	[10]
Information and Communication			Formatted	[11]
Communication systems enable employees to capture and exchange the information needed to conduct, manage, and control operations. They also provide mechanisms to relate information within MMCthe Hospital and to external parties.			Formatted	[12]
Monitoring			Formatted	[14]
The control process is monitored, evaluated, and modified as necessary to react to changing conditions. Control evaluations are a continuous process and are reported as required by certain regulations and company policy.			Formatted	[13]
Internal Control Policy Statements:			Formatted	[15]
MMCThe Hospital shall use both management and accounting control measures. The internal control measures shaH should be designed to be detective, preventative, physical, technological, and corrective. The controls shall-should consist of hard controls, like testing, validating, reconciling, and measuring, and soft controls, -like tone and attitude.			Formatted	[16]
Management Controls			Formatted	[17]
Management controls maximize efficiency and force compliance with MMC hospital policy, procedure, and government regulation.			Formatted	[18]
Accounting Controls			Formatted	[19]
Accounting controls relate to protecting company assets and ensuring the accuracy of financial reports.			Formatted	[20]
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The Hospital MMC uses policies and procedures associated with the activities concerned with authorizing, processing, recording, and reporting financial transactions. The accounting controls shall-should ensure that information resulting from these activities is accurate, reliable, and useful.

Policies and Procedures

MMC The Hospital maintains sophisticated policies, procedures, and internal controls.

Communication

MMC The Hospital communicates its policies, procedures, and internal controls through various handbooks, programs, training, and computer network. Management shall also communicate by example.

Internal Control Checklists

MMC The Hospital has a series of Internal Control Checklists. These checklists are reviewed on an-annual ly-basis in conjunction with the financial audit and used as an evaluation tool offor the internal control system.

Employee Rotation

Where practicable, accounting staff shall be rotated to different assignments, so that "irregular activities" are more easily identified.

Vacations

Employees are encouraged to take their vacations, so that "irregular activities" are more likely to come to the attention of management.

Financial Forecasting

MMC The Hospital prepares financial forecasts for billings, net income, collections, and cash requirements.

External and Internal Auditing

MMC The hospital, from time to time, periodically, performs external (CPA) and internal (employee--initiated) audits.

Risk Assessment and Mitigation

MMC The Hospital continually seeks to identify, assess, and mitigate business risks. MMC The Hospital has defined risk management policies and procedures.

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Hospital Mail

When practicable, someone other than the accounting department is to opens MMCHospital mail other than the accounting department. The person who opens the mail should copies copy all checks received each day and maintains secured custody until the checks are compiled for deposit. Checks are

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stamped on the back of each check "For Deposit Only" as soon as the check is retrieved from its envelope. At the end of each month, the list of deposits received is totaled and reconciled to the deposits recognized by the County.

Cash

The Hospital MMC maintains strict control over cash. There are detailed documented cash management practices which are dutifully adhered to.

Check Stock

The Hospital has no blank check stock for its general account, as all disbursements are generated by the County.

Blank Checks

The Hospital does not sign blank checks.

Bank Signatories

The bookkeeper or accountants that reconcile the statements are not bank signatories.

Spoiled Checks

Spoiled checks are stamped VOID and if the check is signed, the signature should be removed (torn off).

Monthly Bank Statements

The monthly bank statements shall be transmitted unopened to the Controller or CFO Finance Director for an initial review. The initial review should confirm that no irregular activity occurred. If cancelled checks are returned, the review should confirm that all signatures were proper, including endorsement signatures, and that no checks were altered. The Controller or CFO Finance Director initials and dates the statement and forwards to the person performing the reconciliation.

Hospital Transactions

All MMC transactions of the Hospital must be authorized, approved, executed, and recorded.

Asset Accounting and Custody

Any Employee that has custody of an asset should not perform the accounting for the asset. For example, an employee in charge of cash receipts should not reconcile the bank account.

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Related Transactions

No one person or department handles any transaction from start to finish.

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Annual Review

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The Hospital MMC's public accounting firm is required to annually attest to, and report on, management's assessment of the effectiveness of the hospital MMC's internal control over financial reporting. The MMCHospital's public accounting firm is also required to develop and maintain evidential matters to support management's assessment. Under no circumstances shall should the MMCHospital's management delegate its responsibility to assess its internal controls over financial reporting to the auditor.

Accounts Payable

Purpose/Discussion

This document provides a checklist to review the Internal Control of Accounts Payable, purchasing, and receiving functions.

Division of Duties

The recording of cash is separate from the recording of the debt.

Reviewing and reconciling accounts payable control accounts occurs separate from the person who records the information.

Purchasing

All expenditures are approved in accordance with the Hospital MMC's written Accounts Payable and Purchasing Policies and Procedures.

Sole sSource purchasing is justified by notation on pPurchase oOrders, cContracts, and rRequisitions.

Purchases are tested for reasonableness of derived benefit.

A policy and procedure for competitive bidding is in place under County guidelines for purchases over a specified amount.

Receiving

Receiver documents is are signed by Hospital-MMC personnel upon receiving merchandise. Merchandise is inspected for quantity and condition when received. Vendor mathematics is checked for accuracy.

All necessary data like vendor name, invoice number, account numbers, and project descriptions are on the documents.

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Payments to Individuals

IRS Form W9 is on file for all 1099 applicable vendors. A full name or business name, physical address, and mailing address (if different) are on the invoice voucher.

Per California regulation, individual contractors that reside out of state are -subject to a mandatory 7% withhold remitted to the California Franchise Tax Board each quarter.

Credit/Purchasing Cards

Card use is restricted to current guidelines imposed by the County MMC.

Accounts Payable

Payments are made from invoices only.

Duplicate copies of invoices are clearly marked and destroyed to avoid duplicate payment.

Invoices are reviewed for accuracy.

Returned purchases are controlled checked to ensure that the refund or credit will be received.

Vendor credit memos are resolved promptly by cash refund or proper credit to the account.

The Accounts Payable records are periodically reconciled to open purchase orders, and commitments.

Adequate records are maintained for unmatched purchase orders, receiving documents, and unpaid vendors invoices.

Monthly statements from vendors are reconciled to open invoices. Past due balances are reviewed and followed up on.

All partial deliveries are followed-up on.

Procedures exist for ensuring ensure the accurate coding and account distribution for entries from invoices.

Procedures exist for submission and approval of reimbursement to employees for travel or other expenses.

Cash discounts are taken and any exemptions from sales, federal excise, and other taxes are claimed.

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Use tax is accrued and recorded when applicable.

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Accounts Receivable

Most of the accounts receivable functions are performed by the Business Office. Internal Control procedures listed here pertain to activities performed in the Accounting Department.

Division of Duties

The maintenance of Accounts Receivable accounts and related subsidiary ledgers should be separated from the functions of:

- Establishing charges ~~to~~for the receivables accounts,
- Recording cash receipts and preparing the deposits,
- Approval of any adjustments or write-off to any receivable accounts.

~~Persons~~People other than those responsible for receivable record keeping handle disputed billings.

The accounts receivable function is maintained independently of cash receipt and disbursement functions.

Non-cash credits, bad debt write-offs, credit memos, and allowances are approved independently of processing, recording, and collection.

Transactions

All adjustments to the accounts are recorded in the appropriate period. Credit balances are reviewed periodically.

Collections of accounts receivable are deposited daily.

Requirements for approval to write-off of bad debt accounts and adjustments for disputed amounts or other items are established.

Bad Debt Write-off

A reserve for doubtful accounts should be established to reflect the anticipated collectible value of the related receivable account.

Review procedures are established to provide a realistic reserve based on past collection experience and anticipated losses on the receivables.

Reasons for writing off an account are adequately documented. Write-offs and adjustments

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are to have proper authorizations.

When a receivable is written off ~~as a~~ bad debt, an applicable procedure exists similar to the one outlined below:

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- The active accounts receivable account (1020000) is credited, and the secondary accounts receivable account (1041000) is debited.
- The active accounts receivable is reserved at a percentage reviewed monthly by financial class. The secondary accounts receivable is reserved at 100%. The reserves are contra accounts to the accounts receivable accounts. The offset accounts will be posted to the income statement per financial class.
- Bad debts are credited to the accounts receivable account and debited to the reserve account.
- Subsequent collection of bad debt is recorded on the income statement.

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Cash

Division of Duties

The responsibility for collection and deposits is separate from the recording of cash receipts and general ledger entries.

The responsibilities for cash receipts and cash disbursements are separate.

The responsibility for approving checks is separate from the recording or entering of invoices in accounts payable and the general ledger.

The responsibility for disbursement approval is separate from the purchasing functions.

The responsibility for making entries in the cash receipts and cash disbursement systems is separate from making general ledger entries.

The collecting of cash and reconciliation of the bank account are separate functions.

Documentation

There is limited access to petty cash funds.

Cash is periodically counted by a person other than the custodian at unannounced times.

General ledger control exists over all bank accounts.

Accounts payable documentation is noted when payment is made to prevent duplicate payments.

All vendor (A/P) invoices are double-checked for accuracy.

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Invoices and supporting documentation support all source documents.

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	Cash receipts are reconciled to the deposit on a daily basis daily.		Formatted	... [254]
	Cash receipts are reconciled to supportingsupport documentation on a daily basis daily. Cash		Formatted	... [255]
	receipts are deposited on a daily basis daily.		Formatted	... [256]
	A restrictive endorsement (For Deposit Only) is placed on each incoming -check.		Formatted	... [257]
	Checks are secured until such time as the deposit is compiled. Un-deposited cash receipts are stored in a secured area.		Formatted	... [258]
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	During bank reconciliation procedures, deposit amounts are compared with the cash receipt entries logged on the cash control sheet.		Formatted	... [262]
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	A cash receipt is issued for all cash received.		Formatted	... [264]
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	All voided cash receipts are kept, monitored, and controlled.		Formatted	... [267]
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	Criminal background checks have been performed on all people handling cash.		Formatted	... [268]
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	Safes are secured when not in use. The location is either occupied by an staff member employee, or the area is secured during normal business hours. The safe is to be locked after normal business hours.		Formatted	... [270]
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	Safes are to be fire safe.		Formatted	... [272]
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	Checks Overview		Formatted	... [275]
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	This document section describes the procedures required to maintain proper control of Hospital-MMC checks. The following procedures are discussed:		Formatted	... [276]
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	• Check Signing		Formatted	... [278]
	• Distribution of Signed Checks Transmittal of Checks		Formatted	... [279]
	• Voided or Canceled Checks Stop Payment Orders		Formatted	... [280]
	• Paid, Voided and Canceled Check Storage		Formatted	... [281]
			Formatted	... [282]
	Check Signing		Formatted	... [283]
	Vendor checks and payroll checks are signed by the Modoc County Auditor and returned to the hospital for mailing or distribution.		Formatted	... [284]
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	Distribution of Signed Checks		Formatted	... [286]
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	The Controller or CFO-Finance Director will designate one person as the signed check custodian. The signed check custodian is responsible for the safe-keeping of the signed checks until they are distributed to the payees. The signed check custodian receives the signed checks from the County or by courier , and verifies the -count		Formatted	... [288]
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of the checks against the warrant. The signed check custodian then signs the check register indicating receipt of individual checks. Checks are assembled for mailing then supporting documentation is filed in a timely manner.

If any discrepancies are discovered the signed check custodian must make [an](#) immediate inquiry.

When a check is given to any person other than the payee outside of the normal check distribution procedures, a signed receipt, indicating the payee's name, [and](#) number of checks, if applicable, must be obtained from the person receiving the check(s).

Signed checks awaiting distribution or pick-up must be kept in a locked storage place.

All A/P checks should be mailed by the assigned check custodian.

Any person that picks up or accepts delivery of a vendor check must sign a receipt for the check.

No vendor checks may be picked up or delivered to an employee who approved or caused the check to be issued, unless authorized by the CEO, [CFO Finance Director](#), or Controller.

Voided or Canceled Checks

A voided check is a check spoiled in the process of preparation, before it is recorded.

A canceled check is a check that is not paid by the bank, but is recorded and reversed in the accounting records.

Voided and canceled checks must be thoroughly defaced with a rubber stamp. The words "VOID" or "CANCELED" shall be prominently placed across the payee's name. Both voided and canceled checks shall be retained in accordance with the Records Schedule by the [aAccounts pPayable eClerk](#).

Stop Payment Orders

The [CFO Finance Director](#) or Controller is responsible for [the](#) approval of all orders to stop payment of a check after it has been issued. The bank's acknowledgment of the stop payment order should be kept with the support[ing](#) documentation.

Paid, Voided, and Canceled Check Storage

All checks shall be retained in accordance with the Records Schedule. [See Archives.](#)

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Payroll

Division of Duties

The initiation of Employee Change Forms and payroll processing are separate functions. Payroll processing and general ledger functions are separate. Payroll clerks do not certify their own time.

Payroll Internal Controls

~~The Hospital MMC~~ has written personnel policies that are communicated to all employees.

Access to payroll files is secure and limited.

If nepotism is applicable, precautions are taken to monitor affected parties.

Training is provided and documented for time recording procedures including overtime.

Time is recorded to the nearest 1/4 hour.

Overtime is properly authorized prior to working ~~the~~ overtime. Time-cards are to remain in the department at all times.

~~Time-cards~~ Timecards are properly coded.

~~Changes on time cards are always initialed. Time cards are always signed in ink.~~

~~A procedure exists~~ To verify reported time, ~~—c.g. ie -- Time card or time sheet, it must be approved by a supervisor through Paycom signature, etc.~~

Excessive ~~o~~vertime is ~~to be~~ investigated.

Procedures exist to ensure the reasonableness of paychecks.

Un-delivered paychecks and W2s are returned to the ~~CFO-Finance Director~~ or Controller.

Employees ~~are to~~ have adequate supervision. Employees with inadequate supervision are ~~to be~~ identified.

An Employee Change Form is used to document all New Hires, changes in employment salary, wage rates, and payroll deductions

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All ~~Employee~~ ~~Change~~ ~~Forms~~ are ~~to be~~ properly authorized, approved, and documented.

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Procedures exist to record Personal Time Off (PTO) and Long-Term Disability (LTD), and to ensure that no excess benefits are accrued.

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All necessary payroll records are maintained, including PTO, LTD, etc.

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PTO and LTD accruals are updated automatically based on pay period with the payroll postings.

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Year-end balances and carry forwards are verified and properly recorded. Records and procedures exist for timekeeping and attendance.

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Procedures exist to ensure ~~Hospital-MMC~~ assets are returned by ~~terminating terminated~~ employees.

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Purchasing

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Division of Duties

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Purchasing and receiving functions are separate from invoice processing, accounts payable and general ledger functions.

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Disbursement approval is separate from general ledger entry.

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Approval

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All expenditures are approved in accordance with ~~the hospitalMMC's~~ written Accounts Payable and Purchasing ~~Poliees-Policies~~ and Procedures.

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A policy and procedure for competitive bidding is in place for purchases over a specified amount.

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General Controls

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Purchases are reviewed and tested for reasonableness of derived benefit. If ~~Purchase purchase Orders-orders~~ are used, they are issued sequentially ~~with numbers~~.

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It is ~~hospital-MMC~~ policy that all ~~Purchase-purchase Orders-orders~~ are priced, signed, and coded.

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Purchase Orders and ~~Requisitions-requisitions~~ are reviewed to ensure the department is correct.

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Vendor invoices are received and reviewed by the Accounting Department first.

The Accounting Department compares the invoice to the purchase order and receiving documentation prior to payment processing.

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The ~~purchasing~~ ~~Purchasing manager~~ ~~Manager~~ reviews and signs all purchase orders within his spending limit. Costs that exceed his limit are approved by the CEO, ~~CFO~~ ~~Finance~~ ~~Director~~, or CNO. In the cases of seismic considerations, the chief engineer also needs to sign the purchase order prior to placing the order.

Duplicate copies of invoices are destroyed to prevent duplicate payments. Vendor invoices are received at a central location.

Someone periodically reviews and compares signatures on purchasing documents.

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/26/10</u>
SUBJECT: <u>INVENTORY</u>	REVISED: <u>02/20257/26/2010</u>
DEPARTMENT: <u>ACCOUNTING</u>	

Subject: Inventory	Date reviewed: 7/26/10
Department: Accounting	Date revised: 7/26/10
Approved by:	Date approved:

PURPOSE: Overview

The purpose of this policy is to outline the various parts of Inventory Management. Inventories are included in the current asset section of the Balance Sheet.

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Inventory Management consists of policies, procedures and systems that handle inventory purchasing, locations, product management, receipts, maintenance, item costing, adjustments, pricing, accounting, reorder point calculations, physical inventory processing/counting, reporting, and history. See policies and procedures for the Purchasing Department.

AUDIENCE:
Facility Wide

POLICY:
It is the policy of Modoc Medical Center (MMC) to define Inventory Management, which consists of inventory purchasing, locations, product management, receipts, maintenance, item costing, adjustments, pricing, accounting, reorder point calculations, physical inventory processing/counting, reporting, and history.

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PROCEDURE:
Valuation

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The Hospital MMC utilizes the First in, First Out (FIFO) method of cost on its inventory sheets. If the cost of an additional product has changed, but the same product remains on the listing because it is not completely exhausted, then a separate line item is noted on the listing to indicate a variant cost.

After a physical count has validated items on the listing, the value of the inventory on hand is compared to the general ledger and adjusted accordingly by the Accounting Department.

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Inventories

Auditors' objectives in the audit of inventories and cost of goods sold are to:

1. Consider *internal control* over the inventories and cost of goods sold.
2. Determine the *existence* of inventories.
3. Establish the *completeness* of the inventories.

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4. Establish that the client has *rights* to the recorded inventories.
5. Establish the *clerical accuracy* of records and supporting schedules for inventories and cost of goods sold.
6. Determine that the *valuation* of the inventories and cost of goods sold is arrived at by appropriate methods.
7. Determine that the *presentation and disclosure* of inventories and cost of goods sold is adequate, including disclosure of classifications of inventories, accounting methods, and any inventories pledged as collateral for loans.

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It is not the auditors' function to conduct the inventory or to control or supervise the count. -This is the responsibility of *mManagement*. -The auditors' responsibility is to observe the inventory count to determine that the entire usable inventory owned by *the hospitalMMC* is included in the count and that the employees comply with written instructions.

Potential Misstatements

Description	Example	Internal Control Weakness
Costs	Erroneous pricing of inventory.	Failure to update standard costs on a timely basis.
Quantities	Miscounting physical inventory.	Ineffective controls of physical inventory.
Cut off	Recording purchasing of the current period in the subsequent period.	Ineffective procedures that do not tie recorded purchases to receiving data.

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Instructions for Physical Inventory (Supervisors)

A complete physical inventory of all applicable departments will be taken twice a year, one count being on or about June 30th. -These instructions pertain to the June 30th count. The count *on June 30th* will begin at the beginning of *the first shift* and continue until *it is* completed. -*The* count may continue *until into* the next day, provided *that* the count area is secured, and no inventory product is moved into or out of the count area. -Employees are to report to *CFO the Finance Director* or *a* designee to receive a briefing on instructions to administer the count.

*Within e*One week prior to June 30th, supervisors should make sure that merchandise in *each* departments is well organized. -All merchandise with the same stock number should

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SUBJECT: <u>INVENTORY</u>	REVISED: <u>02/20257/26/2010</u>
DEPARTMENT: <u>ACCOUNTING</u>	

be located together. -Merchandise that is damaged or obsolete should be segregated for separate listing on inventory sheets.

Each count team should be formed and started by a supervisor, and should be periodically observed by that supervisor to assure that instructions are being complied with in the counting and listing processes.

A block of sequential prenumbered inventory sheets will be issued to each supervisor prior to beginning of shift on or about June 30th -for issuance to count teams. -Each supervisor is to account for all sheets, both used and unused or voided. -In addition, each supervisor will be furnished at that time with a listing of count teams under his or her supervision.

When a count team reports the completion of a department, that team's supervisor should accompany a representative of the independent auditor in performing test counts. -A space is provided on each inventory sheet for the supervisor's signature as a reviewer. When the independent auditor has cleared a department, the supervisor responsible should place count sheets in numerical sequence and turn them over to the CFO. "Cleared" is defined when as a department has concluded its assistance to the auditor doing the test counts.

Instructions for physical Inventory (Staff)

Physical inventory will be conducted in the following departments:

- Purchasing Physical therapy Retail Pharmacy
- Central Supply Clinic
- IV Supply SNF
- ER exam rooms Hospital Pharmacy
- Respiratory Dietary

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Supervisors will hold a briefing session to inform staff of counting areas and procedures and to distribute count sheets.

All merchandise to be counted will be listed on prenumbered inventory sheets. -At a minimum, the following headings will be noted on each count sheet:

- Department Inventory sheet number
- Item/stock number Description of item
- Quantity Cost

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Sample Count Sheet:

Department/Area _____ Supervisor _____
Signature _____ Page X of XX

Item	Descriptio	Vendor	Date	UO	Qty	Cost	Amoun	Counte	Observe	Adjust	Final
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REFERENCE # <u>8510.25</u>	EFFECTIVE: 7/26/10
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DEPARTMENT: <u>ACCOUNTING</u>	REVISED: <u>02/20257/26/2010</u>

#	n		In	M			t	d Quantit y	d Quantity	to Cost	Cost
2578 0	Saline	McKesson	5/23/09	Ea	100	4.69	469.00	100	100		469.00
5898 2	Probe cover	O & M	5/27/09	Case	1	16.29	16.29	2	2	16.29	32.58
8554 2	Envelopes	Staples	5/29/09	Ea	50	.10	5.00	40	40	- 1.00	4.00

Inventory to be included in the count should consist only of usable items owned by ~~the hospital~~ MMC. -Damaged and obsolete items should be excluded and listed separately. Any items belonging to other entities should also be excluded. -Stock coming into the facility should only be included if it is available for use on June 30th. -For example, if ~~the~~ the inventory extended into July 1st, and UPS dropped a shipment to ~~MMC~~ the hospital on July 1st, that shipment would be excluded as those items would not have been available to use on June 30th.

Staff will count the ~~items-noted~~ noted items and list the count on the count sheet and provide independent auditors with a copy. -Auditors will then test count their selected items with the assistance of department supervisors until cleared. -The count sheets completed by staff will then be turned into the CFO-Finance Director or a designee and later routed to a Accounting. The Accounting Department will adjust the count sheets to reflect any discrepancies between expected counts and actual counts to determine a final cost to reflect the actual valuation. -The independent auditors will maintain custody of their copy of the sheets for inclusion in their audit work papers.

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POLICY REVIEW FORM

This form is to be completed and submitted any time a policy or procedure is submitted for review. Please complete one form per policy submitted. If this is an annual manual review, please summarize substantive changes. Policies submitted for review must be attached to this form. Proposed amendments to existing policies need to be summarized on this sheet.

1. Policy Title: INVESTMENT POLICY

2. Policy Area: ACCOUNTING

3. Date Submitted: 3/11/2025

Explain any deadline or timeframe issues:

4. This is a: New Policy Revision of an Existing policy Deletion of Existing Policy

5. Briefly explain the reason for adopting or modifying this policy:

6. Identify any policies, regulations or practice guidelines that were relied on in developing this policy:

7. Review and approval, date:

	Printed Name	Signature	Date
Person initiating policy	_____	_____	_____
Department Head	_____	_____	_____
Technical Reviewer	_____	_____	_____
Policy Committee:	_____	_____	_____
Medical Staff Review:	_____	_____	_____
LFHD Board Chair:	_____	_____	_____

REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/24/10</u>
SUBJECT: <u>INVESTMENT POLICY</u>	REVISED: <u>2/10/2025</u>
DEPARTMENT: <u>ACCOUNTING</u>	

SUBJECT: <u>Last Frontier Healthcare District (LFHD) Investment Policy</u>	REFERENCE: <u>CDIAC Local Agency Investment</u>	Formatted: Indent: Left: 0"
DEPARTMENT: <u>Finance</u>	PAGE: <u>1</u>	Formatted: Indent: Left: 0"
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PURPOSE:

The purpose of this policy is to establish a set of guidelines, limitations, and parameters in accordance with the California Debt and Investment Advisory Commission (CDIAC) Local Agency Investment Guidelines found on the State of California Treasurer's website. These guidelines, limitations, and parameters create a framework that will enable the Last Frontier Healthcare District (LFHD) to wisely invest cash reserves into investment vehicles that are deemed to have minimal risk and reasonable return rates.

AUDIENCE:

Department Wide

POLICY:

It is the policy of the Last Frontier Healthcare District (District) d.b.a Modoc Medical Center (MMC) that ~~the~~ This investment policy statement sets forth the process that Last Frontier Healthcare District has adopted to ~~facility~~ make investment-related decisions with respect to cash reserves in compliance with the standards of fiduciary conduct prescribed by CDIAC. This policy identifies the investment objectives of the District, sets out decision-making processes for selecting designated investment options, and specifies the procedures and relevant measurement indexes to be used in assessing ongoing investment option performance, in accordance with the stated investment objectives. ~~The~~ is investment policy statement will be used as the basis for measuring and evaluating future investment performance and will itself be reviewed, at least annually, by the ~~Chief Financial Officer~~ Finance Director and/or Finance Committee.

PROCEDURE:

Investment Objectives

Cash "not in use" may be prudently invested ~~in order~~ to earn a reasonable rate of return, while awaiting application for District purposes. The following specific objectives are ranked in order of importance.

1. ~~Safety of Principal~~ - ~~The~~ preservation of principal is the primary objective. Each transaction shall seek to ensure that capital losses are avoided, whether they arise from securities default, broker-dealer default, or erosion of market value. Care shall be taken to preserve principal by

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SUBJECT: <u>INVESTMENT POLICY</u>	REVISED: 2/10/2025
DEPARTMENT: <u>ACCOUNTING</u>	

mitigating the two types of risk, credit risk and market risk.

~~Credit risk, is defined as~~ the risk of loss due to failure of the issuer of a security. ~~This~~ shall be mitigated by investing in investment grade securities and by diversifying the investment portfolio so that failure of any one issuer would not unduly harm the District's capital base ~~and/or~~ cash flow.

~~Market risk, is defined as~~ market value fluctuations due to overall changes in the general level of interest rates. ~~This~~ shall be mitigated by structuring the portfolio based on historic and current cash flow analysis eliminating the need to sell securities prior to maturity; and ~~avoiding~~ purchasing long-term securities for the sole purpose of short-term speculation.

- ~~Liquidity of Investments. The~~ Pooled Monies Investment Account (PMIA) should remain sufficiently flexible to enable the District to meet all reasonable anticipated operating requirements. Historic cash flow trends are consistently compared to current cash flow requirements.
- ~~Yield. The~~ Pooled Monies Investment Account should be designed to earn an optimum rate of return, consistent with the risk limitations, prudent investment principles, and cash flow requirements for the District.

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SUBJECT: <u>INVESTMENT POLICY</u>	REVISED: <u>2/10/2025</u>
DEPARTMENT: <u>ACCOUNTING</u>	

SUBJECT: <u>Last Frontier Healthcare District (LFHD) Investment Policy</u>	REFERENCE: <u>CDIAC Local Agency Investm</u>
DEPARTMENT: <u>Finance</u>	PAGE: <u>2</u> OF: <u>9</u>
APPROVED BY:	EFFECTIVE:
	REVISED:

Authorized Investments

The classes of investments that most adequately meet the investment objectives include:

- Issues of the United States Government
- Agencies (the Government National Mortgage Association "Ginnie Mac", Federal National Mortgage Association "Fannie Mae", Federal Home Loan Bank, Federal Home Loan Mortgage Corporation "Freddie Mac", Federal Farm Credit System)
- Negotiable certificates of deposit (including Yankees)
- Bankers' acceptances (including foreign issues)
- Medium term notes
- Commercial paper

While not as marketable or as liquid as the prior mentioned securities, time certificates of deposit (CDs) and repurchase agreements shall also be allowed as an investment. Deposits in the Local Agency Investment Fund (LAIF) shall be authorized up to the legal limit.

No security may be purchased, unless specific approval has been obtained from the Board of Directors.

Investment Guidelines

Guidelines shall be developed for each type of investment authorized to allow the investment policy to be properly implemented. The guidelines will establish limits as to the amount of funds that can be placed in any one type of investment and in the securities (or deposits ~~in~~ in any one company. These limits will be based on the percentage each represents of surplus funds at the time of each purchase. Included in the guidelines will be a brief description of each type of security, legal authority, credit requirements, collateral requirements (if any), risk factors, and other characteristics. The investment guidelines are attached to and are part of this policy.

Prohibited Investments

No investments shall be authorized that have the possibility of returning a zero or negative yield if held to maturity. These shall include, but are not limited to, inverse floater, range notes, and interest only strips derived from a pool of mortgages.

Safekeeping of Securities

All securities owned by the District may be held in safekeeping by a third-party bank trust

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department, acting as agent for the District under the terms of a custody agreement. All trades executed by a dealer will settle delivery versus payment (DVP) through the District's safekeeping agent.

Criteria for Selection and Qualifications of Broker/Dealers and Financial Institutions

Brokers and dealers shall be selected for their proven competitiveness with regard to regarding price and execution, clearance and settlement of transactions, commitment of capital, ability to report promptly and efficiently deliver securities. Additional criteria shall include the ability and willingness to supply financial publications, economic reports, and financial data. The investment advisor (Finance Committee, Board of Directors or Agent of the Board) for the District shall use these criteria to assist in the selection of brokers and dealers.

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SUBJECT: <u>Last Frontier Healthcare District (LFHD) Investment Policy</u>	REFERENCE: <u>CDIAC Local Agency Investment</u>
DEPARTMENT: <u>Finance</u>	PAGE: <u>3</u>
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Competitive Bidding

Competitive bids shall be obtained when purchasing or selling securities whenever practical.

Investment Strategy

An economic scenario ~~shall~~should be developed and maintained to assist in developing an investment strategy. An investment strategy will be developed to help optimize earnings based upon liquidity needs and the economic scenario. Investments will be selected taking many variables into consideration and the economic scenario. Several of the most important variables will be the shape of the yield curve, the anticipated change in that curve and the relative value of available securities. Proper use of the yield curve will involve not only purchasing securities with desirable maturities, but also moving from existing portfolio securities with less desirable maturities into those with maturities that are perceived as currently more advantageous or into securities with more relative value. The average maturity of the portfolio shall be shortened or lengthened primarily depending upon an evaluation of the above-mentioned factors.

Monitoring and Reporting of the Portfolio

At least quarterly, ~~a detailed report on the District's investments will be provided by~~ Administration ~~will provide~~ to the Finance Committee and the Board of Directors, ~~a detailed report on the District's investments~~. The report will list the type of investment, name of the issuer, maturity date, and market value of each investment. No more than 20% of the portfolio, except Treasuries and Agencies, may be invested in the securities of a single issuer, including its related entities.

INVESTMENT GUIDELINES Investment Guidelines

U.S. Treasuries and Agencies

~~INVESTMENTS~~Investments; ~~—~~Issues of the U.S. Treasury (treasuries or governments), agencies of the federal government, and the Federal National Mortgage Association (FNMA) shall be authorized as acceptable investments.

~~REASONS~~Reasons; ~~—~~U.S. Treasury issues are judged to be the safest of all investments. Agencies are typically considered the next safest class of securities available. (The Federal National Mortgage Association is now publicly owned, but the investment world still generally groups it with the agencies. For purposes of these guidelines, it will be referred to as an agency.) These securities are also very liquid, marketable, and they offer a wide range of available

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maturities.

LEGAL AUTHORITY Legal Authority: Section 53601 of the Government Code authorizes local agencies to purchase all with no limitations as to the amount that can be owned of each.

CHARACTERISTICS Characteristics: Agencies of the Federal Government are the Federal Home Loan Bank system (FHLB), the Federal Farm Credit System (FFCS), the Federal Home Loan Mortgage Corporation (FHLMC), and the Government National Mortgage Association (GNMA). Securities issued by the GNMA are guaranteed by the Federal Government and it is a general belief that the other agencies carry an "implied" guarantee (excluding FNMA). Along with treasuries, agencies can be issued in discount form from securities with maturities of one year or less. If the ~~maturities are~~ maturity is greater than one year, these securities are normally issued with coupons. They can, however, be issued in "stripped" form with all interest paid at maturity. The GNMA, FHLMC, and FNMA also issue a variety of securities backed by mortgages.

Maturities on treasuries and agencies can be from just a few days to thirty years. While all of these securities are classified as agencies, there can be perceived differences in quality, and consequently each can trade at a different yield from each other and treasuries. Issues of GNMA, because of the government guarantee, are considered the safest of agencies.

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SUBJECT:	REFERENCE: CDIAC Local Agency Investment
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GUIDELINES~~Guidelines~~: There shall be no restrictions on the amount of dollars placed in the government at any one time. However, investments in each of the agencies shall not exceed 50 percent of available funds.

Medium-Term Corporate Notes

INVESTMENTS~~Investments~~: Medium-term notes (MTN's) shall be authorized as acceptable investments.

REASONS~~Reasons~~: ~~Medium-term notes~~ MTNs are a suitable investment for maturity requirements of one to five years. High-quality corporate notes are relatively safe as to principal, reasonably liquid, and they can offer attractive yields and a wide variety of maturities.

DEFINITION~~Definition~~: MTNs are negotiable instruments issued by corporations and depository institutions with maturities of nine months to fifteen years. Most are unsecured,; although some are collateralized to carry other credit enhancements such as a letter of credit.

LEGAL AUTHORITY~~Legal Authority~~: Section 53601 of the Government Code allows public agencies to invest ~~in~~ a maximum of 30 percent of surplus funds in MTNs with maturities up to five years. Issuers must be operating within the United States and possess ratings in the top three categories (A or better) by two of the three largest nationally -recognized rating services (currently Moody's, Standard and Poor's, and Fitch's Rating Services).

CHARACTERISTICS~~Characteristics~~: MTNs are generally issued ~~in~~ minimum amounts of \$25,000 or \$100,000 and integral amounts of \$-1,000. Interest is calculated on a 30-day month, 360-day year basis and paid semi-annually on two pre-established dates. Floating rate MTNs can pay interest monthly, quarterly, or semi-annually.

Yields on MTNs will normally exceed those on treasuries with comparable maturities by about 10 to 75 basis points. Levels of interest rates, maturities, the quality of each issue, and supply and demand factors will affect available yields.

GUIDELINES~~Guidelines~~: Only MTNs issued by the most stable corporations should be purchased. Up to 30 percent of available funds shall be allowed to be placed in MTNs at any one time.

No more than 10 percent of available funds should ~~be allowed to~~ be placed in the notes of any one issuer at any one time. In combination with any other debt issued by any one corporation or its holding company, no more than 20 percent of available funds should be placed in that corporation at any one time.

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Negotiable Certificates of Deposit

INVESTMENTSInvestments; Domestic and Yankee negotiable certificates of deposit (CDs) shall be authorized as acceptable investments.

REASONSReasons; CDs have become a desirable investment because they offer a good combination of liquidity, marketability, yield, safety, and choice of maturities.

DEFINITIONDefinition; A CD is a negotiable instrument evidencing a time deposit with a financial institution at a fixed interest, for a fixed period. A variation is a variable rate CD that periodically changes the interest rate based upon a predetermined index, usually an average of shorter-term CDs or treasury bills. CDs are not collateralized and should be considered an unsecured deposit. Yankee CDs are issued by foreign bank branches in the United States.

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SUBJECT:	REFERENCE: <u>CDIAC Local Agency Investment Guidelines</u>
<u>Last Frontier Healthcare District (LFHD) Investment Policy</u>	PAGE: 5
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LEGAL AUTHORITY Legal Authority: Section 53601 of the Government Code allows public agencies to invest a maximum of 30 percent of surplus funds in CDs issued by a nationally or state-chartered bank or by a California licensed branch of a foreign bank (Yankees).

CHARACTERISTICS Characteristics: CDs are coupon bearing, which on CDs with maturities of one year or less ~~is~~ are usually paid at maturity. A small percentage of CDs issued have maturities greater than one year and will normally pay interest on a semiannual basis. ~~The majority of Most~~ CDs are issued in the ~~30-90 day~~ 30-90-day range.

CDs are typically issued in increments of \$1 million and the normal trading block is \$5 million. The odd-lot market is active, but marketability and yield suffer slightly. Yankee CDs will typically yield a little more than domestic bank CDs.

GUIDELINES GOVERNING CD INVESTMENTS Guidelines Governing CD Investments:

Since CDs are unsecured deposits, only banks of the highest quality shall be eligible for purchase. CDs shall only be purchased from issuers that meet minimum quality standards as determined by professional rating services. Because CDs are of lower quality than Banker's Acceptances (BasBAs), they ~~shall~~ should represent a smaller percentage of the portfolio than BAs do. That limit shall be 30 percent of available funds. No more than 10 percent of available funds shall at any one time be in the CDs issued by any one institution. CDs in any one financial institution, in combination with any other department issued by that institution or its holding company should be equal to no more than 20 percent of available funds (excluding repos and commercial paper with maturities of seven days or less).

Time Certificates of Deposit

INVESTMENTS Investments: Time Certificates of Deposit (TCDs) shall be authorized as acceptable investments.

Reasons REASONS: TCDs can be attractive investments because they offer competitive yields, a wide range of maturities, and a relatively high degree of safety if they are issued by a financial institution of high quality and collateralized.

Definition DEFINITION: A TCD is a non-negotiable instrument, evidencing a deposit with a financial institution for a fixed period of time and normally for a fixed rate of interest. TCDs can be collateralized with securities or mortgages or, if issued in denominations of \$100,000 or less, they can be insured by the Federal Deposit Insurance Corporation.

Legal Authority LEGAL AUTHORITY: Section 53630-53638 of the Government Code allows public agencies to invest in the TCDs of banks, savings and loan associations or saving banks.

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Characteristics**CHARACTERISTICS:** TCDs purchased by public agencies pay interest at least quarterly. Maturities are typically one year or less. Because they are non-negotiable, they are non-liquid and cannot be sold or redeemed prior to maturity without suffering a loss of interest. TCDs can be written for any amount, but it has become common practice over the past few years to issue TCDs in \$100,000 denominations to take advantage of the insurance available on that amount. TCDs covered by insurances typically yield slightly more than collateralized TCDs. TCDs issued by different institutions can vary a great deal depending upon the quality and size of the institution. Normally, yields on TCDs issued by larger, more stable (first-tier) banks will be at a slight premium to treasury yields.

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Guidelines**GUIDELINES:** Only TCDs of banks or savings banks of highest quality shall be purchased. TCDs shall only be purchased from those institutions that meet minimum quality standards as determined by professional rating services. No more than 15 percent of available funds shall be placed in TCDs of any one institution as at any one time. All TCD deposits shall be fully collateralized as provided for in the Government Code. Waivers for FDIC insurances will not be allowed. Interest shall be collected monthly when possible. Up to 40 percent of funds being managed may be deposited in TCDs at any one time. Deposits in any one financial institution, in combination with any other debt issued by that institution or its

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SUBJECT: Last Frontier Healthcare District (LFHD) Investment Policy	REFERENCE: CDIA Local Agency Investment	Formatted Table
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holding company should equal no more than 20 percent of available funds (excluding repos and commercial paper with maturities of seven days or less).

Repurchase Agreements

Investments~~INVESTMENT~~: Repurchase Agreements (repos) shall be authorized as acceptable investment instruments.

Reasons~~REASONS~~: Repos are one of the most flexible investments available to invest short-term funds, and when proper guidelines are followed, they are relatively safe.

Definition~~DEFINITION~~: A repo involves two simultaneous transactions. One transaction involves the sale of securities (collateral) by a borrower of funds, typically a bank or broker/dealer in governments or agencies, to a lender of funds. The lender can be any investor with cash to invest. The second transaction is the commitment by the borrower to repurchase the securities at the same price plus a predetermined amount of interest on an agreed future date.

Legal Authority~~LEGAL AUTHORITY~~: Section 53601 of the Government Code permits ~~r~~Repos in any security that is allowed for purchase as defined in that same section of the Code. Collateral must be delivered to the local agency by book entry, physical delivery or third-party custodial agreement. The Market value of collateral must be equal to at least 102 percent of the repo.

Characteristics~~CHARACTERISTICS~~: Repos can be entered into with any amount of dollars, including odd amounts. They are typically for very short periods, often one day; but it is not unusual for repos to be for periods of up to 180 days, occasionally longer. Any type of security can be used as collateral, but most often government agencies securities are utilized. The interest rate earned on a repo is a function of short-term borrowing rates, the term of the repo, the size of the transaction, and the quality and supply of the securities used as collateral. The collateral is typically maintained in a pooled trust account when repos are done with a bank. When repos are transacted with a bank it is a normal practice to allow that bank to maintain the collateral in a pooled trust account. Typically, collateral is transferred to the safekeeping account of the investor when dealing with a broker/dealer when investment policies differ, particularly if large dollars are involved and the repo term is long. When the transaction is with broker/dealer investment policies differ, but typically the collateral is transferred to the safekeeping account of the investor, especially if the dollars involved and the term of the repo is relatively long. Pricing of collateral is normally at market value if the term of the repo is for a short term and at a slight discount to market value if the repo is for a longer term (over 30 days) to protect the lender from market fluctuations.

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RISKRisk: There are minimal risks involved in a repo transaction if the collateral is priced properly. Caution should be used for repos of greater than 30 days so that market changes do not substantially change the value of the collateral. This risk can be minimized by requesting additional collateral if the market price drops below a predetermined price level.

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GuidelinesGUIDELINES: Repos shall be transacted only with banks and broker/dealers considered reputable and financially strong. Collateral used for repos shall be any security approved for purchase. For repos of 30 days or less, no more than 20 percent of the funds shall be invested with any one institution. For repos of more than 30 days, no more than 10 percent of the funds managed shall be placed with any one institution. Securities purchased through repurchase agreements shall be considered "owned" and added to the total of those securities (excluding repos of seven days or less). This will prevent percentage limitations placed on any type of security ~~for~~ being exceeded. Up to 30% of funds being managed may be in rRepos at any one time.

Commercial Paper

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InvestmentsINVESTMENTS: Commercial paper (CP) shall be authorized as an acceptable investment.

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REASONS: Commercial paper can be appropriate for short-term investments because of yield, liquidity, and choice of maturities.

DEFINITION: Commercial paper is an unsecured negotiable instrument normally issued by large and financially sound corporations.

LEGAL AUTHORITY: Section 53635 of the Government code allows local agencies to invest up to 40 percent of available funds in commercial paper if certain conditions are met.

CHARACTERISTICS: Commercial paper can be issued bearing a coupon or it can be discounted. Maturities never exceed 270 days and the majority of commercial paper is issued for 30 days or less. It can be issued by an "industrial" company or a bank holding company, but not directly by a bank. Commercial paper can be written for any amount, but normally is issued in increments of \$1 million. There is a secondary market for commercial paper, but it has very limited liquidity compared to the CD and BA markets. Commercial paper issuers can obtain a letter of credit from a bank to guarantee payment of principal and interest at a maturity or a bank line of credit that can be drawn on for such payment. Top grade commercial paper will typically yield slightly less than top grade CDs.

RECOMMENDED GUIDELINES CONCERNING COMMERCIAL PAPER INVESTMENTS: Commercial paper eligible for purchase by the District shall be issued by a company that:

- 1) Has the highest rating offered by Moody's Investors Services, Inc. (A-1), Standard and Poor's Corporation (P-1) or Fitch Financial Services (F-1) (Current Law)
- 2) Has Moody's Standard and Poor's or Fitch's rating of "A" or better on debentures other than commercial paper (Current Law)
- 3) Is approved by the District's investment advisor; This is the same restriction placed on banks that issue BAs and CDs.
- 4) Are organized and operating within the United States (Current Law)
- 5) Have assets in excess of more than \$500,000,000 (Current Law)

Commercial paper of any one corporation shall not exceed 10 percent of its outstanding paper. Up to 40% of available funds may be placed in commercial paper at one time. No more than 10 percent of available funds shall be placed in the commercial paper of any one institution at any one time. In combination with all other investments from the same bank, the commercial paper of any one institution shall not exceed 20 percent of available funds.

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SUBJECT: <u>INVESTMENT POLICY</u>	REVISED: 2/10/2025
DEPARTMENT: <u>ACCOUNTING</u>	

Banker's Acceptance

InvestmentsINVESTMENTS: Domestic and Japanese Bankers' Acceptance shall be authorized as acceptable investments.

ReasonsREASONS: Banker's Acceptances (BAs) are a suitable short-term investment. In addition to providing favorable yields, they are considered a relatively safe and liquid investment.

DefinitionDEFINITION: A BA is a time draft drawn on and accepted by a bank for payment of the shipment or storage of merchandise. The initial obligation of payment rests with the drawer, but the bank substitutes its credit standing for that of the borrower and assumes the obligation to pay face value at maturity.

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DEPARTMENT: <u>ACCOUNTING</u>	

SUBJECT:	REFERENCE: <u>CDIAC Local Agency Investm</u>	Formatted: Indent: Left: 0"
<u>Last Frontier Healthcare District (LFHD) Investment Policy</u>	PAGE: <u>8</u>	Formatted: Indent: Left: 0"
DEPARTMENT:	OF: <u>9</u>	Formatted: Indent: Left: 0"
<u>Finance</u>	EFFECTIVE:	Formatted: Indent: Left: 0"
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Legal AuthorityLEGAL AUTHORITY: Section 53601 of the Government Code allows local agencies to place up to 40 percent of available funds in BAs.

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FOREIGN BA'SForeign BAs: During the 1970s foreign banks, and in particular the Japanese agencies, became a competitive force in the U.S., especially in the issuance of BAs. The International Banking Act (IBA) was passed by Congress and signed into law in 1978 to regulate foreign banks. The IBA created a dual state and federal regulatory system. The Fed was authorized to fix reserve requirements for both state and generally licensed agencies of foreign banks. Most states require foreign agencies to maintain assets in an amount not less than 108 percent of the adjusted total liabilities of the agency and to deposit cash or securities with the state equal to five percent of adjusted total liabilities.

CharacteristicsCHARACTERISTICS: BAs are issued in bearer form and are a discount instrument. Normal trading blocks are \$5 million, but the odd-lot market is active. The majority of Most BAs are created with a 90-day maturity and rarely extend over 180 days. Due to the high volume of BAs being traded, they are relatively liquid instruments with spreads between the quoted bid and offer typically being between five and ten basis points, but are often brokered for as little as two basis points. The spread between treasuries and BAs will vary, depending upon a variety of circumstances. During periods of tight money, the spreads can be substantial. Likewise, easy money can produce narrower yield differentials. Since BAs are "two-name paper," they are perceived to be the safest of bank obligations. During the more than 70 years that BAs have been actively traded in the U.S. no loss of principal has been documented.

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GuidelinesGUIDELINES: Only the most stable of banks shall be acceptable for purchase. Eligible banks must be approved by the Board of Directors and its investment advisor. Since BAs are a relatively safe investment, the District is authorized to invest in BAs up to 40 percent of maximum authorized by law. However, no more than 15 percent eligible investments shall be placed in the BAs of any one bank at any one time. In combination with all other investments from the same bank (excluding repurchase agreements and commercial paper with maturities of seven days or less,) BAs of any one bank should not exceed 20 percent of available funds.

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Shares of Beneficial Interest (MUTUAL FUNDSMutual Funds)

InvestmentsINVESTMENTS: Shares of Beneficial Interest shall be authorized as acceptable investments.

ReasonsREASONS: Shares of Beneficial Interest offer a reasonable amount of liquidity, diversification and safety. They are also easy to invest in and allow odd amounts of money to be fully invested.

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Definition~~DEFINITION~~: Shares of Beneficial Interest are mutual funds. Each share of the ~~Funds~~ funds represents an ownership of the ~~Fund~~'s assets and shares all income and expenses.

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Legal Authority~~LEGAL AUTHORITY~~: Section 53601 of the Government Code authorizes local agencies to purchase Shares of Beneficial Interest if they have been awarded the highest letter and numerical rating provided by at least two of the three largest nationally recognized rating services; or if they are managed by an investment advisor registered with the Securities and Exchange Commission with not less than five years' experience investing in securities and obligations as authorized in Section 53601 of the Government Code and with assets under management in excess of \$500,000,000.

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Eligible Shares of Beneficial Interest must only invest in securities that meet the requirements and restrictions listed in Section 53601 of the Government Code. Commissions may not be included in the purchase price and the total of all Shares of Beneficial Interest may not exceed 15 percent of available funds.

Guidelines~~GUIDELINES~~: The restrictions placed by the Government Code on Shares of Beneficial Interest allow for prudent use of them. No additional restrictions need to be applied.

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SUBJECT: Last Frontier Healthcare District (LFHD) Investment Policy	REFERENCE: CDIAC Local Agency Investm	Formatted ... [95]
DEPARTMENT: Finance	PAGE: 9	Formatted ... [96]
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**Last Frontier Healthcare District
SUMMARY OF INVESTMENT LIMITAIONS**

	*Limit Per Institution	*Limit Per Invest/Invest. Type	Max. Allow. Maturity	Min. Quality Requirement	
U.S. Treasuries		100%	5 Years	None	Formatted ... [101]
Agencies					Formatted ... [102]
Gov't National Mortgage Ass.		50%	5 Years	None	Formatted ... [103]
Fed. Farm Credit System		50%	5 Years	None	Formatted ... [104]
Fed. Home Loan Bank		50%	5 Years	None	Formatted ... [105]
Fed. Home Loan Mortgage Corporation		50%	5 Years	None	Formatted ... [106]
Fed. Nat'l Mortgage Assoc.		50%	5 Years	None	Formatted ... [107]
Tennessee Valley Authority		50%	5 Years	None	Formatted ... [108]
Student Loan Marketing Assoc.		50%	5 Years	None	Formatted ... [109]
Medium Term Corporate Notes	10%	30%	5 Years	"A" Rating*	Formatted ... [110]
Negotiable Certificate of Deposit	10%	30%	5 Years	None	Formatted ... [111]
Time Certificates of Deposit	15%	40%	5 Years	None	Formatted ... [112]
Bankers Acceptances	15%	40%	180 Days	None	Formatted ... [113]
Commercial Paper	10%	40%	270 Days	"A-1" Rating.	Formatted ... [114]
Repurchase Agreements					Formatted ... [115]
Less than 30 days	20%	30%	30 Days	None	Formatted ... [116]
Greater than 30 days	10%	30%	365 Days	None	Formatted ... [117]
Shares of Beneficial Interest					Formatted ... [118]
Mutual Funds	15%	15%	**N/A		Formatted ... [119]
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Community Local Agency Special Sweep	15%	15%	**N/A	<i>None</i>
(CLAS\$) Account-Plumas Bank				
Local Agency Investment Fund (LAIF)	100%	100%	**N/A	<i>None</i>

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*Based on the total of available funds at the time the investment decision is made.
 **Mutual Funds, CLAS\$ Account, and LAIF have one-day availability and not maturity date.

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/25/10</u>
SUBJECT: <u>JOURNAL ENTRIES</u>	REVISED: <u>02/20257/25/2010</u>
DEPARTMENT: <u>ACCOUNTING</u>	

Subject: Journal Entries	Date reviewed: <u>7/25/10</u>
Department: <u>Accounting</u>	Date revised: <u>7/25/10</u>
Approved by:	Date approved:

Purpose/Discussion PURPOSE:

~~This~~ The purpose of this policy is to ~~procedure is designed to~~ provide information on how to complete a Journal Entry and how to document the Journal Entry appropriately. Documentation of Journal Entry transactions is critical to ensuring that Journal Entry information is identifiable.

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AUDIENCE:
Department Wide

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TERMS AND DEFINITIONS:

Journal ~~entries~~Entry ~~are~~ the transactions used to update the General Ledger (G/L). They may be postings of original transactions, adjustments, reversals, or corrections. Journal entries may be used to transfer amounts between G/L~~General Ledger~~ accounts, accrue, reverse, reclassify, or correct data. -Entries may involve G/L account transfers within the same account or transfers between different accounts, projects and departments.

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Journal entries are entered in accordance with accounting period deadlines.

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POLICY:

~~It is the policy of Modoc Medical Center (MMC) that Journal Entries being documented appropriately as outlined in this policy. Documentation of Journal Entry transactions is critical to ensure that Journal Entry information is identifiable.~~

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PROCEDURE:
Division of Duties

The ~~CFO~~Finance Director, and designated accounting staff are authorized to process and enter journal entries.

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The Finance Director~~CFO~~ and Controller shall review all systems generated journal entries prepared by accounting staff to ensure they are reasonable and correct.

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Documentation Required

REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/25/10</u>
SUBJECT: <u>JOURNAL ENTRIES</u>	REVISED: <u>02/20257/25/2010</u>
DEPARTMENT: <u>ACCOUNTING</u>	

The numbering system is defined as:

- J = Journal
- XX = Period
- -XX = Entry number
 - 1-99 = Manual entry
 - 101- XX = Reversing entry

Example – J08-23 is Journal in January, manual entry #23.

Numbering is noted at the top right of the first page of each journal entry support document.

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/25/10</u>
SUBJECT: <u>LIABILITIES</u>	REVISED: <u>02/20257/25/2010</u>
DEPARTMENT: <u>ACCOUNTING</u>	

Subject: <u>Liabilities</u>	Date reviewed: <u>7/24/10</u>
Department: <u>Accounting</u>	Date revised: <u>7/24/10</u>
Approved by:	Date approved:

PURPOSE: Purpose

This The purpose of this policy is to establish the fundamental guidelines and accounting practices for properly accounting and reporting liabilities on the HospitalModoc Medical Center's Balance Sheet.

Liabilities are debts. More specifically, they are the Hospital's financial obligations to outside parties who have furnished resources to the Hospital. This Policy discusses the primary attributes of liabilities, the correct method for recording them, and includes a table that cross-references liability categories, definitions, and General Ledger account codes.

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AUDIENCE:

Department Wide

POLICY:

It is the policy of Modoc Medical Center to outline the primary attributes of liabilities, the correct method for recording them, and include a table that cross-references liability categories, definitions, and General Ledger account codes. Liabilities are debts. They are MMC's financial obligations to outside parties who have furnished resources to MMC.

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PROCEDURE:

Division of Duties

The duties of reviewing and reconciling liability control accounts shall be separate from the person who posts the detailed information.

Separate people shall do card purchases and account reconciliation.

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Discussion

Liabilities are recorded on the HospitalMMC's Balance Sheet using the accrual basis of accounting. Increases in liabilities are recorded as credits. Liabilities are recognized when they are incurred.

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A liability has the following primary characteristics:

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REFERENCE # <u>8510.25</u>	EFFECTIVE: 7/25/10
SUBJECT: <u>LIABILITIES</u>	REVISED: 02/20257/25/2010
DEPARTMENT: <u>ACCOUNTING</u>	

- The transfer of assets or services is at a specified or determinable date.
- The Hospital MMC has little control or discretion to avoid the transfer.
- The transaction or event causing the obligation has already happened.

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Liabilities are classified on the balance sheet as into current and non-current categories.

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Current liabilities include liabilities that are expected to be paid within 12 months.

Current Liability accounts may include:

- —Accounts payable
- —Short-term borrowings
- —Salaries payable
- —Current maturities of long-term debt
- —Other current liabilities

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Long-term liabilities include liabilities that are expected to be paid after 12 months.

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Long-term Liability accounts may include:

- —Bonds payable
- —Long-term debt spanning multiple years

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Contingent Liabilities

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Contingent liabilities are defined in Financial Accounting Standards Board (FASB) Statement No. 5. -Contingent losses, including Guarantee and Warranty liabilities, shall be accrued if the loss is probable and can be reasonably estimated.

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Valuation

Certain liabilities are reported on the Balance Sheet using various valuation measurements. -These include:

-Book value-

Book value equals cost minus accumulated depreciation, or the value of bonds and notes payable net of discount or premium. -Book value is also referred to as the carrying value.

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-Net Settlement Value-

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/25/10</u>
SUBJECT: <u>LIABILITIES</u>	REVISED: <u>02/20257/25/2010</u>
DEPARTMENT: <u>ACCOUNTING</u>	

Net Settlement Value is the amount that ~~the Hospital~~MMC, expects to pay to satisfy the obligation. Net settlement value is the valuation measurement generally used for accounts payable.

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-Present Value-

The value of an amount today of some future payment or stream of payments to be paid or received later, is discounted at the appropriate interest rate. -Present value is the valuation measurement generally used for long-term liabilities.

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Category	Description	G/L Account Range
Accounts Payable	Obligations arising from ongoing operations.	2021000 Total 2041000
Other Short Term <u>Short-Term</u> Liabilities	Due in less than 12 months.	2013000
Long Term Liabilities	Due in greater than 12 months.	2096000 Total <u>2274000227502</u>

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REFERENCE #	<u>8510.25</u>	EFFECTIVE: <u>7/24/10</u>
SUBJECT:	<u>MEDICARE BENEFITS ASSIGNMENT (PHYSICIANS)</u>	REVISED: <u>02/20257/24/2010</u>
DEPARTMENT:	<u>ACCOUNTING</u>	

Subject: Medicare Benefits Assignment (Physicians)	Date reviewed: <u>7/24/10</u>
Department: <u>Accounting</u>	Date revised:
Approved by: <u>Board of Supervisors</u>	Date approved: <u>2/8/08</u>

PURPOSE:

The purpose of this policy is to outline the process by which Medicare benefits are assigned to physicians.

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AUDIENCE:

Facility Wide

POLICY: Policy

It is the policy of Modoc Medical Center (MMC) that ~~Upon~~ upon employment with ~~Medoe~~ ~~Medical Center~~ MMC, whether it is contracted or subject to W2 employment, all physicians undergo a background check by the Medical Records Department. -As part of this process, Medical Records will complete CMS Form 855R: Medicare Enrollment Application – Reassignment of Medicare Benefits. -Medical Records will also complete the same form for termination of assignment upon the physician’s permanent departure from ~~MMC~~ the hospital.

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PROCEDURE: Procedure

Assignment

During the process of physician background checks, Medical Records completes Form 855R to assign the physician’s Medicare benefits to ~~MMC~~ the Hospital during his or her period of stay. Medical Records will obtain the physician and designated official signatures on the application.

Designated Official: ~~Monica Derner, CFO~~ Finance Director.

Alternate Official: A permanent CEO or ~~G~~governing ~~B~~board ~~M~~member

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The contact person can be the person completing the form or the designated official noted above. Signatures are preferred by CMS to be in blue ink.

Before ~~sending the~~ certified mailing, a signed copy will be retained in the Medical Records office. The application will be mailed within one week of obtaining signatures.

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The contact person will be notified of successful reassignment of Medicare Benefits. The ~~CFO~~ Finance Director will be provided ~~with~~ a copy of the notification and forward a copy to the Business Office, so they may proceed with ~~the~~ billing to Medicare.

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REFERENCE # 8510.25	EFFECTIVE: 7/24/10
SUBJECT: MEDICARE BENEFITS ASSIGNMENT (PHYSICIANS)	REVISED: 02/20257/24/2010
DEPARTMENT: ACCOUNTING	

Should an application be returned as unsuccessful, the contact person (or a designee) will follow up and re-submit the form immediately. Medicare provides 15 days to resubmit before a new application and signatures are required.

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All correspondence will be filed by physician's last name in a binder in the Medical Records office.

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Termination

Prior to the physician leaving the facility, Form 855R should be completed to terminate the physician's assignment of Medicare benefits. Medical Records will follow the same procedures above. However, the signature of the designated official is not required.

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The hospital MMC recognizes that circumstances may impact obtaining a departing physician's signature. Should this occur, the form will be completed to terminate benefits and mailed to the physician for him or her to complete. This is done to provide the physician with the Hospital MMC's identifying numbers for Medicare.

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Either (1) a signed copy or (2) an unsigned copy and proof of mailing to the physician will be filed in the Medical Records office as indicated above.

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>5/9/11</u>
SUBJECT: <u>PAYROLL</u>	REVISED: <u>02/20255/9/11</u>
DEPARTMENT: <u>ACCOUNTING</u>	

Subject: Payroll	Date reviewed: <u>5/9/11</u>
Department: <u>Accounting</u>	Date revised: <u>5/9/23/11</u>
Approved by:	Date approved:

PURPOSE: Purpose and Scope

The purpose of this policy is to describe the principles of business conduct expected of all employees in relation to the issuance of payroll for Hospital-Modoc Medical Center obligations. ~~This policy is general and not intended to be all-inclusive.~~ -See the MOU for specific guidelines for non-exempt employees. ~~An employee handbook is currently under development.~~

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AUDIENCE:
Facility Wide

POLICY:

~~The purpose is the policy of this~~Modoc Medical Center (MMC)~~procedure is~~ to provide consistent payroll procedures in the handling of timecards and ~~the~~ issuance of checks. These procedures are intended to provide safeguards for maintaining the quality and integrity of the payroll system.

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PROCEDURE: Discussion

Applicable Laws

The conduct of ~~the Hospital~~MMC and its employees are to be in compliance with the laws and regulations relating to the Hospital's business.

Generally Accepted Accounting Principles (GAAP)

All ~~MMCHospital~~ records are to be in compliance with Generally Accepted Accounting Principles (GAAP).

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Timeliness

~~In order for~~For financial records to be accurate and employees to be paid in a timely manner, employees must submit their timecards in an accurate and timely manner, no later than 10:00am on the Monday following the pay period end date.

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Advances

~~The Hospital~~MMC will not issue advances on payroll. ~~without approval of Administration.~~

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Procedures

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REFERENCE # 8510.25	EFFECTIVE: 5/9/11
SUBJECT: PAYROLL	REVISED: 02/20255/9/11
DEPARTMENT: ACCOUNTING	

Pay Periods and Pay Dates

Pay periods for ~~Modoc Medical Center~~MMC are bi-weekly. That is, there are 26 pay periods in a calendar year. -Pay periods end every other Saturday, and pay dates are the following Friday.

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Reporting wages to the Internal Revenue Service and California Employment Development Department is based on the date wages are paid, not incurred.

Reporting in compliance with GAAP requires wages and related taxes and benefits to be reflected in the ~~period of time~~period expenses are incurred.

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Pay Rate Changes

Pay rate changes will be initiated by the Human Resources Department; and noted on the official form. The rate will be changed in the payroll system by a person other than the ~~P~~payroll ~~e~~Clerk, generally the Human Resources Manager or Controller. Once the rate is changed in the system, the pay rate change form will be forwarded to the ~~payroll~~Payroll ~~clerk~~Clerk ~~for to checking for~~ checking for accuracy during the payroll processing. The ~~payroll~~Payroll ~~clerk~~Clerk will not have access to pay rate changes in the system. ~~The Payroll Clerk~~payroll clerk will provide a report to the Human Resources Manager, detailing ~~changes to employee records for each pay period. The Human Resources Manager will then sign off on the report and return it to the Accounting~~ Ddepartment.

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Approval Authority

Employees are required to submit their timecards to their supervisors, allowing enough time for adequate review and timely submission. Supervisors are required to ~~sign the employee timecards to authorize approve~~ employee timecards for payment of wages. In ~~signing approving~~ the timecards, the supervisor has verified that the time listed was actual time worked, the calculations are correct, and that any other pay aside from regular time is in compliance with the MOU. Any ~~time card~~timecard that is not ~~signed approved~~, by both the employee and a supervisor will be returned ~~for authorization~~, and the employee will not be paid until appropriate ~~signatures approvals~~ are ~~made on the time card~~Paycom.

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Once the ~~P~~payroll ~~C~~clerk has completed processing and entering of the payroll, they will run a per-department payroll report and provide the report to the ~~Controller~~HR Director, or CFO no later than 4:00 pm ~~Tuesday on Thursday and Friday. The Controller or CFO will then forward individual department payroll reports to appropriate department managers for approval. The reports will be sent via email, with each file password-~~

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REFERENCE # 8510.25	EFFECTIVE: 5/9/11
SUBJECT: PAYROLL	REVISED: 02/20255/9/11
DEPARTMENT: ACCOUNTING	

~~protected. Each department manager will provide written authorization (via email or paper) for the payroll as processed, or request necessary changes by 9:00 am Wednesday.~~

Processing

The ~~P~~payroll ~~e~~Clerk will process payroll and submit to ~~the ADP County Paycom~~ by 12:00 pm Wednesday, ~~but can modify the due date based on County closure for holidays.~~

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~~Someone other than the payroll clerk will retrieve the processed payroll from the County ADP. They will batch checks by department for Manager pick up. The payroll clerk or designee will batch and/or distribute payment advices that have been direct deposited into employee accounts.~~

Managers or designees will pick up checks and/or payment advices for their departments on Friday mornings beginning at 7:00 am.

Reporting

The ~~P~~payroll ~~e~~Clerk ~~or designated person~~ will process payroll related reports and ensure timely payment is remitted when applicable.

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REFERENCE # 8510.25	EFFECTIVE: 5/9/11
SUBJECT: PAYROLL	REVISED: 02/20255/9/11
DEPARTMENT: ACCOUNTING	

Subject: Payroll	Date reviewed: 5/9/11
Department: Accounting	Date revised: 5/9/23/11
Approved by:	Date approved:

PURPOSE: Purpose and Scope

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AUDIENCE:

Facility Wide

POLICY:

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PROCEDURE: Discussion

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Procedures

REFERENCE #	8510.25	EFFECTIVE: 5/9/11
SUBJECT:	PAYROLL	REVISED: 02/20255/9/11
DEPARTMENT:	ACCOUNTING	

Pay Periods and Pay Dates

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>5/9/11</u>
SUBJECT: <u>PAYROLL</u>	REVISED: <u>02/20255/9/11</u>
DEPARTMENT: <u>ACCOUNTING</u>	

~~protected. Each department manager will provide written authorization (via email or paper) for the payroll as processed, or request necessary changes by 9:00 am Wednesday.~~

Processing

The ~~P~~payroll ~~e~~Clerk will process payroll and submit to ~~the ADP County Paycom~~ by 12:00 pm Wednesday, ~~but can modify the due date based on County closure for holidays.~~

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~~Someone other than the payroll clerk will retrieve the processed payroll from the County ADP. They will batch checks by department for Manager pick up. The payroll clerk or designee will batch and/or distribute payment advices that have been direct deposited into employee accounts.~~

Managers or designees will pick up checks and/or payment advices for their departments on Friday mornings beginning at 7:00 am.

Reporting

The ~~P~~payroll ~~e~~Clerk ~~or designated person~~ will process payroll related reports and ensure timely payment is remitted when applicable.

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REFERENCE # 8510.25	EFFECTIVE: 7/24/10
SUBJECT: PETTY CASH	REVISED: 2/11/2025
DEPARTMENT: ACCOUNTING	

Subject: Petty Cash	Date reviewed: 7/24/110
Department: Accounting	Date revised: 8/4/10
Approved by:	Date approved:

PURPOSE: Purpose

The purpose of this policy is to detail the use of the petty cash fund, is to make monies available to make small payments for day-to-day transactions and emergencies when such payments do not warrant the time and expense required for check issuance. Petty cash funds are authorized by the CFO and governing board and controlled by designated employees.

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AUDIENCE:

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Who should read this document?

Employees designated as petty cash custodians and employees needing access to petty cash for small purchases should read this document.

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POLICY: Policies

It is the policy of Modoc Medical Center that the petty cash fund is made available to make small payments for day-to-day transactions and emergencies when such payments do not warrant the time and expense required for check issuance.

PROCEDURE:

Petty cash funds are to be authorized by the Finance Director and governing board and controlled by designated employees.

- Petty cash boxes shall be kept in locked security boxes when not in use.
- Petty cash security boxes shall be locked in secure cabinets when not in use and unattended.
- Petty cash funds shall ~~be kept in balance at all times~~ always be kept in balance. Any over or short amounts should be notated upon discovery.
- Receipts shall be submitted immediately and kept with the petty cash in an amount equal to the amount of cash expended, until such time as funds are replenished.
- Petty cash shall be reconciled each time additional funds are required.

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REFERENCE # 8510.25	EFFECTIVE: 7/24/10
SUBJECT: PETTY CASH	REVISED: 2/11/2025
DEPARTMENT: ACCOUNTING	

- Petty cash is subject to “surprise inspection” at any time.
- A petty cash report/log shall be maintained and stored in the petty cash security box, and updated immediately upon issuing out petty cash.

The following documentation is required for all paid-out receipts:

- _____ Vendor
- _____ Date of purchase
- _____ Description of purchase or merchandise
- _____ Amount
- _____ Department
- _____ GL coding
- Purchaser
- Original invoices or receipts

Petty cash funds shall only be used for legitimate business purposes.

Legitimate purposes include but are not limited to:

- _____ Making change for receipt of cash revenues
- _____ Small shipments and postage
- _____ Emergency supplies
- _____ Meeting expenses
- _____ Patient activity expenses
- _____ Other transactions deemed necessary by a manager

Legitimate purposes do NOT include:

- -Any purchase over \$50
- Any payment for goods, merchandise, or services which requires require separate approval
- Any payroll-related expense
- Any form of I.O.U or loan.
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<u>REFERENCE #</u> 8510.25	<u>EFFECTIVE:</u> 7/24/10
<u>SUBJECT:</u> PETTY CASH	<u>REVISED:</u> 2/11/2025
<u>DEPARTMENT:</u> ACCOUNTING	

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PETTY CASH

REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>1/29/2014</u>
SUBJECT: <u>RESIDENT TRUST ACCOUNTS</u>	REVISED: <u>02/2015</u>
DEPARTMENT: <u>ACCOUNTING</u>	

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SUBJECT: RESIDENT TRUST ACCOUNTS	REFERENCE
DEPARTMENT: SOCIAL SERVICES	PAGE: 1 OF: 3
APPROVED BY:	EFFECTIVE: 1/29/2014
	REVISED: 02/2015

PURPOSE

The purpose of this policy is to maintain an accurate record of each resident's trust account.

POLICY

- It is the policy of Modoc Medical Center that the residents of Warnerview Skilled Nursing Facility (Warnerview) have the right to manage their own financial affairs.
- ~~In order to safeguard residents' cash resources, each resident will be allowed to maintain up to \$50 in a secured folder at the facility. Any amount greater than \$50 will be deposited in the Warnerview Resident (Resident Trust) account at Plumas Bank.~~
- ~~Residents of this facility have ready and reasonable access to their personal funds deposited in the Resident Trust Account.~~

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PROCEDURES

- ~~This facility maintains a separate checking account at Plumas Bank for the residents of Warnerview.~~
- ~~In order to safeguard residents' cash resources, each resident will be allowed to maintain up to \$50 in a secure folder at the facility. Any amount greater than \$50 will be deposited in the Warnerview Resident Trust (Resident Trust) account at Plumas Bank.~~
- ~~Residents of this facility have ready and reasonable access to their personal funds deposited in the Resident Trust.~~
- ~~This facility maintains a separate checking account at Plumas Bank for the residents of Warnerview.~~
- These funds are do not commingled with any other funds.
- Accurate records will be kept of residents' monies and, at a minimum, a quarterly accounting of financial transactions will be given to the residents or authorized representative.
- The records referenced in the prior paragraph above will consist of a folder for each resident with cash resources. The folder will contain the following:
 - A ledger sheet to record transactions for the residents.
 - An envelope to hold cash on hand.

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REFERENCE # <u>8510 25</u>	EFFECTIVE: 1/29/2014
SUBJECT: RESIDENT TRUST ACCOUNTS	REVISED: 02/2015
DEPARTMENT: ACCOUNTING	

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SUBJECT: RESIDENT TRUST ACCOUNTS	REFERENCE
DEPARTMENT: SOCIAL SERVICES	PAGE: 2 OF: 3
APPROVED BY:	EFFECTIVE: 1/29/2014 REVISED: 02/2015

-o Pages to support receipts for ~~moneys-monies~~ received and disbursed and sales receipts for items purchased.

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- Social Services will maintain the accounting records for the residents ~~on a daily basis~~ daily. -The Accounting Department will audit (~~review~~) the residents' records once a quarter. -The Accounting Department will reconcile the Warnerview resident bank account each month.
- When the Accounting Department receives a check from a conservator trust account or from a family member, they will write a receipt and make two copies of the check. -The Accounting Department will deposit the check in the Resident Trust ~~account~~ at Plumas Bank (Warnerview Patients – Account # 171011962). The Accounting Department will send a check copy, original copy of the receipt, a copy of the deposit slip, and a work paper showing the current balance in the bank for the resident to Social Services at Warnerview. -Social Services will maintain this information in the residents' folder.
- The Accounting Department will maintain the work papers supporting bank balances for each resident and will retain a copy of the check, the yellow copy of the receipt, and the original bank deposit slip. -These will be used to reconcile the Warnerview resident bank account each month.
- When the resident wants money from the Plumas Bank account, Social Services will write a check request and present it to the Accounting Department. A check will be written to the authorized representative. -This check will be copied by the Accounting Department and then given to the authorized representative. Also, a receipt should be prepared and signed by both parties, the Accounting ~~Department person~~ Department and the authorized representative. -The yellow copy of the receipt will be given to the representative. -The copy of the check and the original receipt will be maintained in the Accounting Department.
- The authorized representative will get the required two signatures, cash the check, and place the money into the resident's folder. -Then if the money is spent, there needs to be signed receipts showing ~~what has happened~~ the transactions. -Any ~~P~~ purchases made need to be supported by a store receipt.
- A copy of the receipt given to the resident or authorized representative for ~~moneys-monies~~ received shall be kept with trust account records (the resident's folder).
- Upon discharge of a resident, all ~~moneys-monies~~ kept in the Resident Trust ~~Account~~ will be made available within three (3) normal banking days to the resident or authorized representative. -A current copy of debits and credits of the resident's ~~moneys-monies~~ will be given to the resident or authorized representative.

REFERENCE # <u>8510.25</u>	EFFECTIVE: 1/29/2014
SUBJECT: <u>RESIDENT TRUST ACCOUNTS</u>	
DEPARTMENT: <u>ACCOUNTING</u>	REVISED: 02/2015

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SUBJECT: RESIDENT TRUST ACCOUNTS	REFERENCE
	PAGE: 3
DEPARTMENT: SOCIAL SERVICES	OF: 3
	EFFECTIVE: 1/29/2014
APPROVED BY:	REVISED: 02/2015

- Within 30 days following the death of a resident, except in a coroner or medical examiner case, all money shall be surrendered to the person responsible for the resident, (the executor or the administrator of the estate); in exchange for a signed itemized receipt.
- Whenever a resident without known heirs dies, written notice shall be given by the facility to the Public Administrator of Modoc County within five (5) working days.
- A surety bond in the amount of \$3,000.00 purchased by the Last Frontier Healthcare District ensures the security of all residents' personal funds deposited with the facility.
- There will be no charges imposed on residents from their trust accounts for any item or service for which payment is made under Medicare or Medicaid, or for any bank service.
- For all residents receiving Medicaid benefits, Social Services will ~~be~~ notify the resident's Conservator in writing when the trust account reaches \$2,000, less the amount due for monthly share of cost.

REFERENCE # 8510.25	EFFECTIVE: 7/24/10
SUBJECT: REVENUE	REVISED: 2/10/2025
DEPARTMENT: ACCOUNTING	

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Subject: Revenue	Date reviewed: 7/24/10
Department: Accounting	Date revised: 1/23/11
Approved by: Board of Directors	Date approved: 4/6/11

PURPOSE:

~~The purpose of this policy is to define and classify the types of operating and non-operating revenue generated and reported by the Hospital Modoc Medical Center. Revenue consists of inflows from producing or delivering goods and services or other activities that constitute the ongoing operations of the Hospital.~~

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TERMS/DEFINITIONS:

~~Revenue is a large item in financial statements. Revenue is recognized when it is earned or realizable. Generally, this means revenue is recognized when there is evidence of a transaction, collection is likely, and delivery or partial delivery of the product or service has already occurred. Revenue should be adjusted to accurately reflect over-billings (a liability) and under-billings (an asset).~~

~~Net Income equals revenue minus expense during a given period.~~

POLICY:

~~It is the policy of Modoc Medical Center (MMC) that any operating and non-operating revenue generated, including Property Tax Revenues, by MMC be recorded as outlined in the following policy.~~

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~~Revenue is a large item in the financial statements. Revenue is recognized when it is earned or realizable. Generally, this means revenue is recognized when there is evidence of a transaction, collection is likely, and delivery or partial delivery of the product or service has already occurred. Revenue should be adjusted to accurately reflect over-billings (a liability) and under-billings (an asset).~~

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~~Net Income equals revenue minus expense during a given time period.~~

PROCEDURE:

~~Revenue consists of inflows from producing or delivering goods and services or other activities that constitute the ongoing operations of MMC. Revenue is therefore recorded as credits.~~

~~MMC The Hospital reports debits to revenue as Revenue ~~d~~Deductions. Revenue ~~d~~Deductions are debits that offset revenue such as contractual adjustments, uncollectible accounts receivable, adjustments for overcharges, and billing errors.~~

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/24/10</u>
SUBJECT: <u>REVENUE</u>	REVISED: <u>2/10/2025</u>
DEPARTMENT: <u>ACCOUNTING</u>	

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Operating Revenue

Operating revenue is revenue received from external sources. It includes all sales, billings, etc.

See the External Resources table below for a listing list of external sources of operating income.

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Non-Operating Revenue

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Non-operating revenue is revenue that does not provide funds from operations. Some examples include:

- Grant revenues or donations received
- Property Tax revenue
- Change in appreciation or depreciation of investments or capital assets
- Change in undistributed general investment income
- Gains or losses on disposal of assets
- Miscellaneous income

Non-cash donations (in-kind, equipment, etc.) valued at less than \$1000 will not be recorded as revenue.

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External Sources of Revenue:

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<u>Source</u>	<u>Includes</u>
<u>Sales or Service</u>	<u>Billings to Patients</u>
<u>Bank Interest</u>	<u>Interest from Bank or Third Parties</u>
<u>Investment Income</u>	<u>Securities, Short Term Investments</u>
<u>Grant and Donation Funds</u>	<u>Funds not required to be repaid</u>
<u>Tax Assessments</u>	<u>Tax revenues received twice per year through the County Treasurer</u>

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/24/10</u>
SUBJECT: <u>REVENUE</u>	REVISED: <u>2/10/2025</u>
DEPARTMENT: <u>ACCOUNTING</u>	

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External Sources of Revenue:

Source	Includes
Sales or Service	Billings to Patients
Bank Interest	Interest from Bank or Third Parties
Investment Income	Securities, Short Term Investments
Grant and Donation Funds	Funds not required to be repaid
Tax Assessments	Tax revenues received twice per year through the County Treasurer

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General Ledger Accounts for Recording Revenue:

Account Name	Account Code
Sales	3150001 To 5700017
Interest Earned	9060000
Other	5780000 To 5782000
Grant Income- Non-Operating	9410000
Donations (Cash & Capital)	9400000 & 9420000
Tax Assessments	9500000

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REFERENCE # 8510.25	EFFECTIVE: 7/24/10
SUBJECT: REVENUE	REVISED: 2/10/2025
DEPARTMENT: ACCOUNTING	

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Disclosures

Revenue for the sales of products and services shall each be separately disclosed by category on the face of the income statement.

Annual ~~trending trends~~ in revenue ~~is arc~~ provided to the governing board.

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Additional Information

The accounting literature on revenue recognition includes both broad conceptual discussions as well as certain industry-specific guidance. Examples of existing literature on revenue recognition include:

- [Governmental Accounting Standards Board \(GASB\)](#)
- [Financial Accounting Standards Board \(FASB\)](#)
- [Statements of Financial Accounting Standards \(SFAS\)](#)
- [Accounting Principles Board \(APB\)](#)
- [Accounting Research Bulletin \(ARB\)](#)
- [American Institute of Certified Public Accountants \(AICPA\)](#)
- [Statements of Position \(SOP\)](#)
- [Emerging Issues Task Force \(EITF\)](#)

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<http://www.sec.gov/info/accountants/sab101faq.htm>

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<http://www.sec.gov/interps/account/sab104rev.pdf>

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Recording Property Tax Revenue

GASB Codification Section P70 (as amended by Interpretation 5), Paragraph 103, states that when a property tax assessment is made, it is to finance the budget of a particular period, and the revenue produced from any property tax assessment should be recognized in the period for which it was levied provided the "available" criteria of Interpretation 5 are met as shown in the paragraph below.

"Available" means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Such time thereafter shall not exceed 60 days.

to pay liabilities of the current period. Such time thereafter shall not exceed 60 days.

REFERENCE #	8510.25	EFFECTIVE: 7/24/10
SUBJECT:	REVENUE	REVISED: 2/10/2025
DEPARTMENT:	ACCOUNTING	

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Modoc Medical Center will record property tax revenue in December for the first apportionment of the fiscal year, and April for the second, regardless of the time of receipt of the actual cash. Accounting staff will obtain the amount of each apportionment from the County Treasurer, and that amount will be used to support the recorded receipt.

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Charge Master

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This policy defines the changes to the Charge Master (aka CDM). The Charge Master (CDM) should be reviewed on regular a regular basis. All coding in the CDM Charge Master should be current to reflect the CPT and HCPCS codes from the American Medical Association. In addition, it is essential to follow the rules of billing under the guidelines of Medicare and Medi-Cal.

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Modoc Medical Center MMC's pricing has a base rate of Medicare X times four (x4). Pricing is generally changed on an annual basis. Changes should be effective on the first day of a the billing month when possible.

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Annual The annual reporting of the June 1st CDM Charge Master is due to OSHPD each year by July 31st.

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Adding charges to the CDM Charge Master can only be requested by a Manager manager, by completing the Change Request Form and submitting it to Medical Records for approval. Once approved, Medical Records will forward the Change Request Form to the designee to input the changes in the Charge Master.

REFERENCE # 8510.25	EFFECTIVE: 4/14/11
SUBJECT: TRAVEL	REVISED: 2/10/2025
DEPARTMENT: ACCOUNTING	

Subject: Travel	Date reviewed: 4/14/11
Department: Accounting	Date revised: 3/17/11
Approved by: Board of Directors	Date approved: 5/18/11

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PURPOSE: Purpose

~~Modoc Medical Center (Hospital) uses. The purpose of this policy is to provide a consistent standard for travel reimbursement. It is the intent of the Hospital that employees neither gain nor lose personal funds as a result of hospital-related travel. It is also the intent of the Hospital that all travel be both necessary and reasonable. This policy is consistent with the current State of California travel reimbursement policy.~~

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AUDIENCE:
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POLICY:

~~It is the policy of Modoc Medical Center (MMC) that employees neither gain nor lose personal funds because of facility-related travel. It is also the intent of MMC that all travel be both necessary and reasonable. This policy is consistent with the current State of California travel reimbursement policy.~~

PROCEDURE:

Discussion

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Codes of Conduct

Accounts Payable Policy

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~~All MMCHospital travel reimbursement is an expenditure of MMCHospital funds and must be conducted in compliance with the existing policies.~~

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Company Representation

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~~Employee travelers are considered representatives of MMCthe Hospital while traveling on hospital-facility business. As such, personal behavior must be conducted so that others do not interpret negative impressions. The employee should carefully monitor personal appearance and conduct.~~

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>1/14/11</u>
SUBJECT: <u>TRAVEL</u>	REVISED: <u>2/10/2025</u>
DEPARTMENT: <u>ACCOUNTING</u>	

Travel Guidelines

Approval and Itinerary-

All employees shall seek approval for MMC Hospital travel from their immediate supervisor. Employee travelers should make their own travel arrangements.

Personal Expenses-

MMC The Hospital does not reimburse travelers for personal expenses. Tips are considered a personal expense, as they are subjective.

Travel expenses for family members or companions traveling with employees are considered personal expenses, as are expenses resulting from stays longer than required to perform MMC Hospital business. Dry cleaning, personal telephone charges, and incidental room charges are considered personal expenses.

In the event of personal expenses, the employee will be reimbursed as applicable for the time spent at the event comparable to normal attendance.

Private Transportation

Expenses for private transportation shall be reimbursed at the IRS published below rate for automobiles. Current mileage reimbursement rates are as follows:

Vehicle Type	Mileage reimbursement rate
Personal vehicle	<u>IRS Standard Rate 0.67 cents per mile</u>
Private aircraft	<u>None - as all is IRS taxable</u>
<u>Bicycle</u>	<u>None as all is IRS taxable</u>

Air Travel

MMC The Hospital does not reimburse employees for First Class tickets. All employees are expected to pay fares that are in the best interest of MMC the Hospital, considering the travel itinerary and not necessarily their frequent flyer program.

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REFERENCE # 8510.25	EFFECTIVE: 4/14/11
SUBJECT: TRAVEL	REVISED: 2/10/2025
DEPARTMENT: ACCOUNTING	

Hotel Accommodations

Employees should stay in hotel accommodations that are considered average for the area in which they are traveling unless they are traveling to a conference-type event held at the a hHotel. Even at a conference, the employee is required to find less expensive hotel accommodations if room rates are excessive.

Employees who incur overnight lodging expenses at a commercial lodging establishment catering to short-term travelers, such as a hotel, motel, bed and breakfast, public campground, etc. must provide a receipt to claim reimbursement. No reimbursement will be paid without a receipt. The rate of reimbursement is as follows:

All California counties not listed below	Actual expense up to \$84 per night, plus tax
Los Angeles and San Diego Counties	Actual expense up to \$110 per night, plus tax
Alameda, San Francisco, Santa Clara, and San Mateo Counties	Actual expense up to \$140 per night, plus tax

Car Rental

Cars should only be rented when required by the travel itinerary. Economy or mid-size class cars should be requested, depending on the circumstance. Luxury, sports cars, or SUV rentals are considered a personal expense and may not be reimbursed.

Taxis

Allowable taxi usage is deemed as to or from the following:

- Airport to hotel
- Hotel to restaurants
- Hotel to conference
- From Conference to restaurants

Expenses for transportation to or from entertainment events are considered personal expenses. Tips are not reimbursable to the employee, nor are they to be paid with a MMCHospital credit card.

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REFERENCE # 8510.25	EFFECTIVE: 4/14/11
SUBJECT: TRAVEL	REVISED: 2/10/2025
DEPARTMENT: ACCOUNTING	

Meals and Incidentals

-Travelers are encouraged to dine at establishments considered average in price for the area in which they are traveling. -The following reimbursement rates are **the maximums**, not allowances. *Employees may claim only their actual expense and must have receipts substantiating the amount claimed.* Meals provided in hotel expenses or conference fees, or in transportation costs such as airline tickets, or otherwise provided, shall not be claimed for reimbursement. Snacks and continental breakfasts, such as rolls, juice and coffee, are not considered to be meals. For each full 24-hour period of travel, **an** employee may claim the following:

Breakfast	Actual Expense up to \$6.00 11.00
Lunch	Actual Expense up to \$10.00 12.00
Dinner	Actual Expense up to \$18.00 23.00

Employees may claim meals (as noted above), based on the following time frames:

Trip begins at or before 6:00 am	Breakfast may be claimed
Trip begins at or before 11:00 am	Lunch may be claimed
Trip begins at or before 5:00 pm	Dinner may be claimed

Alcoholic Beverages

- ~~MMC~~**The Hospital** considers all alcoholic beverages to be a personal expense.

Entertainment

- ~~MMC~~**The Hospital** considers all entertainment to be a personal expense.

Advances

- ~~MMC~~**The Hospital** is able to advance funds for travel. If you need a travel advance, see your supervisor and make a request to accounts payable at least two weeks prior to your departure.

Out-of-State Travel (to any of the 49 other states)

-Any limitations on lodging are placed by the appropriate supervisor when approving travel. Lodging and meals may otherwise be claimed as follows:

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REFERENCE # 8510.25	EFFECTIVE: 4/14/11
SUBJECT: TRAVEL	REVISED: 2/10/2025
DEPARTMENT: ACCOUNTING	

With a lodging receipt	Actual cost of lodging; meals and incidentals based on in-state rates and policies
Without a lodging receipt	Meals and incidentals, based on in-state rates and policies

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Use of Third-Party Vendors (i.e., Priceline.com, Expedia.com, Travelocity.com, Hotels.com, etc.)

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In the rare event where an employee chooses to use a third partythird-party vendor to make travel arrangements, the following instructions must be strictly adhered to:

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- Employees who request reimbursement for receipts from third party vendors for lodging expenses incurred while traveling on MMCHospital business must provide a valid receipt from the third partythird-party vendor and the commercial lodging establishment where the employee stayed.
- Both receipts are required in order to properly substantiate a valid business expense.
- It is incumbent upon the employee to verify with the third partythird-party vendor and the lodging establishment that a receipt can be obtained which will show, in detail, the employee's check-in and check-out dates, the itemized expenses incurred, and the total amount paid by the employee.

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Travel expense claims not supplying both of the required receipts will result in the rejection of the associated claimed expense on the travel claim. Employees should also be made aware that some third partythird-party vendors do not provide refunds for cancelled trips. Employees will be responsible for any and all charges that are associated with a cancelled or changed reservation when booking through a third-party vendor.

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Records Management

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Receipts

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Original receipts are required for all business-related expenditures.

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Reimbursement

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All reimbursement requests must be submitted on the MMCMoDoc Medical Center Travel Expense Claim Form.

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REFERENCE # <u>8510.25</u>	EFFECTIVE: <u>7/24/10</u>
SUBJECT: <u>UNIDENTIFIED RECEIPTS</u>	REVISED: <u>2/10/2025</u>
DEPARTMENT: <u>ACCOUNTING</u>	

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Subject: Unidentified Receipts	Date reviewed: <u>7/24/10</u>
Department: <u>Accounting</u>	Date revised:
Approved by: <u>Board of Supervisors</u>	Date approved: <u>2/8/08</u>

PURPOSE:

The purpose of this policy is to outline the procedure when unidentified payments have been made.

AUDIENCE:

Department Wide

POLICY:

It is the policy of Modoc Medical Center (MMC) that unidentified payments be investigated to properly appropriate the funds.

TERMS/DEFINITIONS:

-Unidentified payments are monies received for unknown goods or services.

PROCEDURE:

Overview

An unidentified payment is to be deposited and applied to the Other Income account while it is researched and properly identified.

The Finance Director or designee is to identify the payment, and then the payment is to be transferred and posted to the proper GL account during month end procedures.

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MEMORANDUM

DATE: March 27, 2025
TO: Last Frontier Healthcare District Board of Directors
FROM: Policy Committee
SUBJECT: **Review of Departmental Policy**

Following is information regarding the following Departmental Policy:

Accounting
Emergency

Respectfully submitted:

Sandra A. Brown

Administrative Assistant to CNO

1111 N. Nagle Street

Alturas, CA 96101

(530) 708-8808

REFERENCE #	7010.25	EFFECTIVE:	
SUBJECT:	RISK ASSESSMENT AND PROCESS FOR BEHAVIORAL HEALTH PATIENTS	REVISED	
DEPARTMENT:	EMERGENCY DEPARTMENT		

PURPOSE:

The purpose of this policy is to ensure an effective method for suicidal assessment, monitoring and treatment of patients at risk for suicide. These prevention techniques will be accomplished by a comprehensive approach that identifies and mitigates process and system level issues contained within the hospital environment that contribute to suicide attempts.

AUDIENCE:

Department Staff

POLICY:

It is the policy of Modoc Medical Center (MMC) to complete a suicide risk assessment on all patients ages 12 and above using the Columbia-Suicidal Severity Rating Scale (C-SSRS), on admission to the emergency department and upon any relevant change in condition.

PROCEDURE:

Initiate a 1:1 observation of the patient if the patient’s chief complaint is:

- Suicidal ideation
- Homicidal ideation
- Self-injurious behavior

Complete the Columbia Suicide Severity Rating Scale (C-SSRS) on every patient during triage (ages 12 and above).

- If the patient answers “no” to C-SSRS screening questions 1, 2, and 6, the patient is considered not at risk for suicide currently.
- Safety interventions are initiated on patients screened to be at moderate or high risk for suicide on the C-SSRS. These interventions may be modified as a result of a rescreening, assessment, reassessment, transfer to a different level of care, or discharge.
- An environmental risk assessment will be completed to identify features in the physical environment that could be used to attempt suicide or otherwise impose harm. The room/environment will be modified by removing objects that pose a risk if they can be removed without adversely affecting the patient’s care.
- Place patient in room 3 if available. This room is equipped with a camera for continuous patient monitoring at the nursing station.
- Contact Behavioral Health for evaluation.

REFERENCE #	7010.25	EFFECTIVE:	
SUBJECT:	RISK ASSESSMENT AND PROCESS FOR BEHAVIORAL HEALTH PATIENTS	REVISED	
DEPARTMENT:	EMERGENCY DEPARTMENT		

- Document all assessment findings and safety interventions initiated in the patient's electronic medical record.

Room clearance checklist for suicide precautions:

- Remove the patient's belongings out of the room. This includes cellular phones, charging cables, knives, lighters or matches, and personal medications.
- Remove patient's clothing. Place patient in paper gown/scrubs.
- Remove all personal items that are ligature and/or suffocation risks (e.g. belts, gloves, plastic bags).
- Remove any ingestible liquids including hand sanitizer bottles and cleaning agents.
- Remove all tubing and cords not actively used for medical care.
- Remove all medical equipment that is sharp or could be used as a weapon if thrown or swung when not in use.
- Lock cabinets and drawers in the room to prevent patient access.

Patients placed on a 5150 hold:

- Remove the patient's belongings out of the room. This includes cellular phones, charging cables, knives, lighters or matches, and personal medications.
- Remove patient's clothing. Place patient in paper gown/scrubs.
- Remove all personal items that are ligature and/or suffocation risks (e.g. belts, gloves, plastic bags).
- Remove any ingestible liquids including hand sanitizer bottles and cleaning agents.
- Remove all tubing and cords not actively used for medical care.
- Remove all medical equipment that is sharp or could be used as a weapon if thrown or swung when not in use.
- Lock cabinets and drawers in the room to prevent patient access.
- No visitation from any family members or friends. (This is to prevent any stress or escalation in the patient's behavior.)
- Meals will be provided on a safety tray from dietary. This includes paper products and plastic utensils.
- Sitter at bedside.

REFERENCE #	7010.25	EFFECTIVE:	
SUBJECT:	RISK ASSESSMENT AND PROCESS FOR BEHAVIORAL HEALTH PATIENTS	REVISED	
DEPARTMENT:	EMERGENCY DEPARTMENT		

- If a patient on a 5150 hold elopes from the emergency department, staff will contact 9-1-1 to notify law enforcement.

Education:

All patients treated for psychiatric, emotional or behavior disorders will receive the following information and instructions in written form upon discharge:

- “If you feel unsafe or feel that you might harm yourself or others you can:
 Call 1-800-273-8255 for the National Suicide Prevention Lifeline
 Call 911 or go to your nearest emergency room.
 Call Modoc County Behavioral Health Crisis Lines 24/7 at 1-530-233-6312.
 Call or text 988 or chat at 988lifeline.org.
 Contact this site for Spanish- <https://988lifeline.org/help-yourself/en-espanol/>.
 If you are in a life-threatening emergency situation, dial 9-1-1.

REFERENCES:

California Department of Public Health. (2023). Assembly Bill (AB) 1394- Suicide Screening Requirements. In C. D. Health. Sacramento: CDPH.

ATTACHMENT D

Swinerton Change Order #09

Swinerton Builders, Inc.
 15 Business Park Way, Suite 101
 Sacramento, CA 95828

CHANGE ORDER # 0009 R2
 DATED: February 11, 2025

To: Last Frontier Healthcare District
Project Name: Modoc Medical Center Skilled Nursing Facility and Hospital Addition

All Change Orders are subject to the terms and conditions set forth in Article 10 of the Agreement. Defined terms are set forth in Exhibit 1 to the Agreement.

Identify event(s) giving rise to this Change Order:

- District Elected Changes
- Adverse Weather
- Force Majeure
- Unforeseen and Differing Site Conditions
- Suspension of the Work by District per §16.1 of the Agreement
- Pre-permit delays
- Post permit Changes by AHJ
- Field Work Order per §10.6 of the Agreement
- Unusual Material Escalation per Section 7.1.1(d)
- Change in Applicable Law that modifies taxes and fees identified in Section 6.6
- Cost neutral Change Orders for use of contingency, line item transfers, scope swaps, etc.
- Adjustment in the Contract Price after procurement of all Subcontractors, inclusive of reconciliation of the material escalation allowance per Section 7.1.1(d) above, and in accordance with the terms set forth in Section 7.1.1(c)(iii) above

PCI#	Description	Total Amount
56	Storm drain at south entrance	32,338.39
83	Zero Dollar Change to move Fee to Contingency	0.00
119	Yielding Soil Remediation in area identified by geotechnical tester	8,424.14
125	Mapes Canopy Custom Color	1,598.59
139	Fire Alarm System Reset	(1,610.00)
162.2	Credit for Tray Carts	(50,053.50)
236	Credit for Koi Pond	(47,116.00)
81.2	Filter Replacement Credit	(5,989.48)
140	Credit for Deletion of Door closers	(1,754.00)
Total		\$(64,161.86)

Original Contract Price was.....	\$49,616,662.00
Previously Approved Changes.....	\$2,582,533.00
Contract Price Before This Change Order was.....	\$52,599,195.00
Contract Price will increase (decrease) by	(\$64,161.86)
New Contract Price Including This Change Order.....	\$52,535,033.14
Original Contract Time.....	05/03/2025
Time Changes Before this Change Order was.....	0 Calendar Days
Revised Contract Time Before this Change.....	05/03/2025
Contract Time Adjusted By.....	0 Calendar Days

Revised Contract Time including this Change
Project Final Completion Date.....

05/03/2025
June 03, 2025

The obligations of Contractor's surety are not reduced, waived, or adversely affected by the issuance of this Change Order regardless of whether Design Builder notified surety of the Change Order.

Richard S Kasa, PE
Digitally signed by Richard S Kasa, PE
DN: C=US,
E=richard.kasa@kaserv.com,
O=Kasa Enterprises LLC,
CN="Richard S Kasa, PE"
Date: 2025.03.17
14:19:12-07'00

Reviewed and Recommended By: _____
Richard S Kasa, Sr. Project Manager

Execution of this Change Order constitutes full and final settlement of any and all claims Contractor, its Consultants, Subcontractors, suppliers, and equipment vendors have, or may have, for additional compensation or time arising from or related to the Work included herein.

<p>Swinerton Builders, Inc.</p> <p>DocuSigned by: By: <u>Scott Grubb</u> D. Scott Grubb, Vice President Date: <u>3/18/2025</u></p>	<p>Last Frontier Healthcare District</p> <p>By: _____ Kevin Kramer, Chief Executive Officer Date: _____</p>
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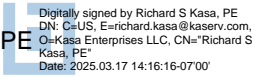
USDA Rural Development
Attachment Contract Change Order

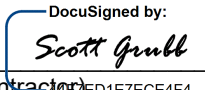
Project: Modoc Medical Center SNF and Hospital Addition

Change Order Number: 09 Change Order Amount: (\$64,161.86)

The Referenced Change Order is not valid until signed by the Owner, Architect, Contractor and Agency.

Requested by: _____ Date: _____
(Owner)

Recommended by: Richard S Kasa, PE  Date: 03/17/25
(Owner's Architect / Engineer)

Accepted by: Scott Grubb  Date: 3/18/2025
(Contractor)

Agency Concurrence: _____ Date: _____



SWINERTON

Last Frontier Healthcare District
 1111 N. Nagle Street
 Alturas, CA, 96101

Attn: Kevin Kramer

Subject: Swinerton Builders Job 22044005 - Modoc Med Center Skilled Nursing Facility
 PCI No. 0056

Dear Mr. Kramer,

We request a Change Order to our contract for the following:

Liberty fix a belly in the storm drain at south entrance to the new SNF which was an existing condition. All work has been preformed.

Swinerton laborer assisted with removal and replacement of fence during duration of work.

Phase	Category	Description	Subcontractor	Quote
007420	71160	General Insurance		462.00
007480	71160	Subguard Insurance		337.00
007510	71160	GC Payment & Performance Bond		289.00
017301	71111	General Craft Labor		705.04
310010	71140	Site Utilities	LIBERTY ENGINEERING DV, INC	29,301.35
999999	79999	Fee		1,244.00
			Subtotal	32,338.39
			%	
			Markup Subtotal	.00
			PCI Total	32,338.39

TOTAL AMOUNT OF THIS CHANGE ORDER REQUEST: **32,338.39**.

Please NOTE:

- » The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date.
- » The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.



SWINERTON

» This request does not include additional cost or delay due to late approval.

We **HAVE** proceeded with this revised work per your instructions. Please issue a change order.

Upon acceptance of this change order request, a formal change order will be issued. Acceptance also acknowledges that Swinerton Builders has proceeded with the above change in scope.

If you have any questions or comments pertaining to this matter, please contact the undersigned.

Sincerely,
Swinerton Builders

Quotation accepted by:
Last Frontier Healthcare District

Henry Meier
Project Executive
Date: _____

By: _____
Date: _____

Scope: Liberty fix a belly in the storm drain at south entrance to the new SNF which was an existing condition. All work has been preformed.

	GC	Libert		3	4	5	6	7	
General Conditions				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Labor	\$ 705	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subcontractor Costs	\$ -	\$ 29,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-guard Insurance	1.15%	\$ 337	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 337
GC Fee	4.00%	\$ 29	\$ 1,215	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 1,244
Performance & Payment	0.90%	\$ 7	\$ 282	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 288
General Liability Insurance	1.45%	\$ 11	\$ 451	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 462
Cost of the Work		\$ 705	\$ 29,301	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,006

	Total GC	Total Subs	Grand Total
GC Direct Cost:			
Direct Cost + Mark up	\$ 751		\$ 751
Sub 1 :			
Direct Cost of Work		\$ 29,301	\$ 31,586
GC Profit and Insurance:			
On Sub 1 Direct Cost	\$ 2,285		
Sub 2 :			
Direct Cost of Work		\$ -	\$ 0
GC Profit and Insurance:			
On Sub 2 Direct Cost	\$ 0		
Sub 3 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 3 Direct Cost	\$ -		
Sub 4 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 4 Direct Cost	\$ -		
Sub 5 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 5 Direct Cost	\$ -		
Sub 6 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 6 Direct Cost	\$ -		
Sub 7 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 7 Direct Cost	\$ -		
	\$ 3,036	\$ 29,301	\$ 32,338

Total Value of Change Order

\$ 32,338

MODOC SNF + HA - CHANGE ORDER CALCULATION TEMPLATE			
Ref	Description	Calculation	Comments
A	Cost of Work (COW) Sub Total	ST	
B	Subcontractor Sub Total	ST	
C	General Conditions	LS	Only applicable if time is added
D	General Requirements	LS	Only applicable if time is added
E	SDI (1.15%)	B x 1.15%	
F	Bond (0.9%)	(A+C+D+E+G+H) x 0.9%	
G	General Insurance (1.45%)	(A+C+D+E+F+H) x 1.45%	
H	Fee (4%)	(A+C+D+E+F+G) x 4.00%	
I	TOTAL	A+C+D+E+F+G+H	



2295 Triangle Bar Steet Chico, CA 95928

Daily Extra Work Report

Customer:	Swinerton
Address:	1111 N. Nagle Street Alturas, CA 95928
Job# & Name:	#22-145 MODOC Medical Center SNF
EWO#:	PCI 56
Date Worked:	Friday, September 20, 2024

Description: additional excavation and storm removal due to changes

Section A-Labor

Labor	ST-Hours	Hourly Rate	OT-Hours	OT Hourly Rate	DT-Hours	DT Hourly Rate	Extended Amount
Foreman	4	\$ 129.81		\$ 174.80		\$ 220.44	\$519.24
Operator	4	\$ 125.66		\$ 168.57		\$ 212.14	\$502.64
Laborer	4	\$ 86.15		\$ 112.77		\$ 138.64	\$344.60
Laborer	4	\$ 86.15		\$ 112.77		\$ 138.64	\$344.60
Section A- Total Labor Costs:							\$1,711.08

Section B-Equipment

Equipment #	Equipment Description	Hours	Hourly Rate	Extended Amount	Notes
10-0002	Foreman's Truck	4	\$ 48.71	\$ 194.84	
20-0005	Cat 308 Excavator (20K lbs Class)	4	\$ 99.29	\$ 397.16	
Section B- Total Equipment Costs:				\$592.00	

Section C-Materials

Invoice #	Supplier	Description	Units	Costs	Total
		Housing			\$750.00
		Per Diem	4	\$ 50.00	\$200.00
Section C- Total Materials Costs:					\$1,140.00

Section D-Trucking/Sub/Rental

Invoice #	Trucking/Subs/Rental	Description	Units	Costs	Total
					\$0.00
Section D- Total Trucking/Sub/Rental Costs:					\$0.00

Section A-Total	\$1,711.08	Section C-Total	\$1,140.00
Section B-Total	\$592.00	Section D-Total	\$0.00

Total Amount Due:	\$3,443.08
--------------------------	-------------------

Inspector/Client: _____

Date of Approval: _____



2295 Triangle Bar Steet Chico, CA 95928

Daily Extra Work Report

Customer:	SWEENEY BUILDERS
Address:	1111 N. NAGLE ST. ALVAREZ CA
Job# & Name:	23-145 MODEL MEDICAL
EWO#:	PCF # 56
Date Worked:	9/20/24

Description: ADDITIONAL EXCAVATION & SOILS REMOVAL DUE TO SD CHANGE DUG, PAT, & SWEEPED BACK SD CROSSING.

Section A-Labor

Labor	ST Hours	OT Hours	DT Hours
OPERATOR	4		
LABORER	4		
LABORER	4		
FOREMAN	4		

Section B-Equipment

Equipment #	Equipment Desc.	Hours	Notes
71111	30B EXCAVATOR	4	
	FOREMAN TRUCK	4	

Section C-Materials

Invoice #	Supplier	Description	Units

Section D-Trucking/Sub/Rental

Invoice #	Trucking/Subs/Rental	Description	Units

	Name (print)	Signature	Date
Inspector			
Client	Robert Covicello		9/25/21
Foreman	JOSE KNEURJAM		9/20/24



2295 Triangle Bar Steet Chico, CA 95928

Daily Extra Work Report

Customer:	Swinerton
Address:	1111 N. Nagle Street Alturas, CA 95928
Job# & Name:	#22-145 MODOC Medical Center SNF
EWO#:	PCI 56
Date Worked:	Monday, September 23, 2024

Description: additional excavatiopn due to 24" SD change

Section A-Labor							
Labor	ST-Hours	Hourly Rate	OT-Hours	OT Hourly Rate	DT-Hours	DT Hourly Rate	Extended Amount
Foreman	4	\$ 129.81		\$ 174.80		\$ 220.44	\$519.24
Operator	8	\$ 125.66		\$ 168.57		\$ 212.14	\$1,005.28
Laborer	8	\$ 86.15		\$ 112.77		\$ 138.64	\$689.20
Section A- Total Labor Costs:							\$2,213.72

Section B-Equipment						
Equipment #	Equipment Description	Hours	Hourly Rate	Extended Amount	Notes	
10-0002	Foreman's Truck	4	\$ 48.71	\$ 194.84		
20-0005	Cat 308 Excavator (20K lbs Class)	8	\$ 99.29	\$ 794.32		
Section B- Total Equipment Costs:				\$989.16		

Section C-Materials					
Invoice #	Supplier	Description	Units	Costs	Total
		Housing and Per Diem			\$750.00
		Per Diem	3	\$ 50.00	\$150.00
Section C- Total Materials Costs:					\$1,080.00

Section D-Trucking/Sub/Rental					
Invoice #	Trucking/Subs/Rental	Description	Units	Costs	Total
					\$0.00
Section D- Total Trucking/Sub/Rental Costs:					\$0.00

Section A-Total	\$2,213.72	Section C-Total	\$1,080.00
Section B-Total	\$989.16	Section D-Total	\$0.00

Total Amount Due:	\$4,282.88
--------------------------	-------------------

Inspector/Client: _____
Date of Approval: _____



2295 Triangle Bar Street Chico, CA 95928

Daily Extra Work Report	
Customer:	SWINERTON BUILDERS
Address:	1111 N NAGLE ST PLUMAS CA
Job# & Name:	23-145 MODOC MEDICAL
EWO#:	PC# # 56
Date Worked:	9/23/24

Description: ADDITIONAL EXCAVATIONS DUE TO 24' SD CHANGE.

Section A-Labor			
Labor	ST Hours	OT Hours	DT Hours
OPERATOR	8		
LABORER	8		
FIREMAN	4		

Section B-Equipment			
Equipment #	Equipment Desc.	Hours	Notes
	308 EXCAVATOR	8	
	FIREMAN TRUCK	4	

Section C-Materials			
Invoice #	Supplier	Description	Units

Section D-Trucking/Sub/Rental			
Invoice #	Trucking/Subs/Rental	Description	Units

	Name (print)	Signature	Date
Inspector			
Client	Robert Cavella	<i>[Signature]</i>	9/25/24
Foreman	JOHN KNIGHT	<i>[Signature]</i>	9/23/24



2295 Triangle Bar Steet Chico, CA 95928

Daily Extra Work Report

Customer:	Swinerton
Address:	1111 N. Nagle Street Alturas, CA 95928
Job# & Name:	#22-145 MODOC Medical Center SNF
EWO#:	PCI 56
Date Worked:	Monday, September 30, 2024

Description: Install 45" fitting on 24" SD & Stick of pipe to get 24" to V ditch digging flat bottom

Section A-Labor							
Labor	ST-Hours	Hourly Rate	OT-Hours	OT Hourly Rate	DT-Hours	DT Hourly Rate	Extended Amount
Foreman	8	\$ 129.81		\$ 174.80		\$ 220.44	\$1,038.48
Operator	8	\$ 125.66	2	\$ 168.57		\$ 212.14	\$1,342.42
Operator	6	\$ 125.66		\$ 168.57		\$ 212.14	\$753.96
Laborer	8	\$ 86.15		\$ 112.77		\$ 138.64	\$689.20
Laborer	8	\$ 86.15	2	\$ 112.77		\$ 138.64	\$914.74
Section A- Total Labor Costs:							\$4,738.80

Section B-Equipment						
Equipment #	Equipment Description	Hours	Hourly Rate	Extended Amount	Notes	
10-0002	Foreman's Truck	8	\$ 48.71	\$ 389.68		
20-0001	JD 210 Skiploader	6	\$ 72.60	\$ 435.60		
20-0005	Cat 308 Excavator (20K lbs Class)	10	\$ 99.29	\$ 992.90		
Section B- Total Equipment Costs:				\$1,818.18		

Section C-Materials					
Invoice #	Supplier	Description	Units	Costs	Total
		Housing			\$750.00
		Per Diem	5	\$ 50.00	\$250.00
Section C- Total Materials Costs:					\$1,200.00

Section D-Trucking/Sub/Rental					
Invoice #	Trucking/Subs/Rental	Description	Units	Costs	Total
		4000 GAL Water truck			\$1,550.00
Section D- Total Trucking/Sub/Rental Costs:					\$1,860.00

Section A-Total	\$4,738.80	Section C-Total	\$1,200.00
Section B-Total	\$1,818.18	Section D-Total	\$1,860.00

Total Amount Due:	\$9,616.98
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Inspector/Client: _____
Date of Approval: _____

PCI #56



2295 Triangle Bar Street Chico, CA 95928

Daily Extra Work Report

Customer:	DUNNERTON EVIDENCES
Address:	1111 N NAHLE ST ALTURA.
Job# & Name:	23-145 MUDOC, MADOCAL
EWO#:	
Date Worked:	9/30/24

Description: INSTALL 45° FITTING ON 24" SD. & STACK OF PIPE TO GET 24" TO V DITCH, DIGGING FLAT BOTTOM DITCH FROM AFTAH TO 12" CURB

Section A-Labor			
Labor	ST Hours	OT Hours	DT Hours
OPERATOR	8 hr	2 hr	
OPERATOR	6 hr		
LABORER	8 hr	2 hr	
LABORER	8 hr		
FOREMAN	8 hr		
TIME			

Section B-Equipment			
Equipment #	Equipment Desc.	Hours	Notes
	210 SKIDDR	6 hr	
	508 EXCAVATOR	10 hr	
	EDGEMAN TRUCK	8 hr	
TIME			

Section C-Materials			
Invoice #	Supplier	Description	Units
		4000 GAL	
TIME			

Section D-Trucking/Sub/Rental			
Invoice #	Trucking/Subs/Rental	Description	Units
		4000 GAL WATER TRUCK & OP.	8 hr

	Name (print)	Signature	Date
Inspector			
Client	Travis McDonald	T. McDonald	9/30/24
Foreman	JOHN KNEIGHTON	[Signature]	9/30/24

SN



WEST COAST WATER & TRUCKING, INC.

3941 PARK DR SUITE #20-231
 EL DORADO HILLS CA 95762
 Office: 916-358-8697 Fax: 916-358-8699
 Lic#: CA#0392094

INVOICE: 202409-399

Date: 09/30/2024

**LIBERTY ENGINEERING
 EMAIL FIRST
 2633 MORRENE DRIVE
 PLACERVILLE CA 95667**

Job Name: **MODOC MED CENTER**
 Job No: **23-145**
 Job PO No:
 Destination: **MODOC COUNTY**

Date	Ft Bill	Description	Truck PO #	Truck Type	Qty	Rate	Amount
09/30/24	576R	PREVIOUSLY BILLED INCORRECTLY		WT	10.00	155.00	1,550.00
		REF INVOICE 202409-316		WT	-8.00	155.00	-1,240.00
				WT	-2.00	175.00	-350.00

Item	Qty	Amount	Amount:
HOURS	0.00	-40.00	- 40.00

Please Pay This Amount: -40.00

***** THANK YOU FOR YOUR BUSINESS! *****

Payment Terms: Charges for Trucking Services Net 30 Days. Charges for Material Net 15 Days.
 Unpaid balance is subject to 2% service charge per month and any and all cost of collections.

10/29/24



2295 Triangle Bar Steet Chico, CA 95928

Daily Extra Work Report

Customer:	Swinerton
Address:	1111 N. Nagle Street Alturas, CA 95928
Job# & Name:	#22-145 MODOC Medical Center SNF
EWO#:	PCI 56
Date Worked:	Tuesday, October 1, 2024

Description: digging of flat bottom ditch to 12" culvert stoping edges causing spills.

Section A-Labor							
Labor	ST-Hours	Hourly Rate	OT-Hours	OT Hourly Rate	DT-Hours	DT Hourly Rate	Extended Amount
Foreman	8	\$ 129.81	2	\$ 174.80		\$ 220.44	\$1,388.08
Operator	8	\$ 125.66	2	\$ 168.57		\$ 212.14	\$1,342.42
Operator	8	\$ 125.66	2	\$ 168.57		\$ 212.14	\$1,342.42
Operator	8	\$ 125.66	2	\$ 168.57		\$ 212.14	\$1,342.42
Laborer	8	\$ 86.15		\$ 112.77		\$ 138.64	\$689.20
Laborer	8	\$ 86.15		\$ 112.77		\$ 138.64	\$689.20
Section A- Total Labor Costs:							\$6,793.74

Section B-Equipment					
Equipment #	Equipment Description	Hours	Hourly Rate	Extended Amount	Notes
10-0002	Foreman's Truck	8	\$ 48.71	\$ 389.68	
20-0001	JD 210 Skiploader	8	\$ 72.60	\$ 580.80	
20-0005	Cat 308 Excavator (20K lbs Class)	10	\$ 99.29	\$ 992.90	
20-0014	CAT 150M3	8	\$ 195.72	\$ 1,565.76	
Section B- Total Equipment Costs:				\$3,529.14	

Section C-Materials					
Invoice #	Supplier	Description	Units	Costs	Total
		Housing and Per Diem			\$750.00
		Per Diem	6	\$ 50.00	\$300.00
Section C- Total Materials Costs:					\$1,260.00

Section D-Trucking/Sub/Rental					
Invoice #	Trucking/Subs/Rental	Description	Units	Costs	Total
	Hat Creek	2"-6" Rock + Tax	12.16	\$ 24.00	\$312.94
Section D- Total Trucking/Sub/Rental Costs:					\$375.53

Section A-Total	\$6,793.74	Section C-Total	\$1,260.00
Section B-Total	\$3,529.14	Section D-Total	\$375.53

Total Amount Due:	\$11,958.41
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Inspector/Client: _____
Date of Approval: _____



2255 Triangle Bar Street Chico, CA 95928

Daily Extra Work Report	
Customer:	DWENGERTON BUILDERS
Address:	1111 N NAGLE ST BUTTE COUNTY
Job# & Name:	23-145 MADOC ROAD
EWO#:	PCI #06
Date Worked:	10/1/24

Description: Digging flat bottom ditch to 12" culvert, sloping edges casting spurs, Rocking extra depth & ditch. due to changes. PCI 56

Section A-Labor			
Labor	ST Hours	OT Hours	DT Hours
Operator	8	2	
Operator	8	2	
Operator	8	2	
LABORER	8		
LABORER	8		
Foreman	8	2	

Section B-Equipment			
Equipment #	Equipment Desc.	Hours	Notes
	308 EXCAVATOR	10	
	SKIDDER	8	
	TOLAC	8	
	FORWARD TRUCK	8	

Section C-Materials			
Invoice #	Supplier	Description	Units
	HAT CRACK	2' 6" rock	12.16 TON

Section D-Trucking/Sub/Rental			
Invoice #	Trucking/Subs/Rental	Description	Units

	Name (print)	Signature	Date
Inspector			10/2/24
Client			10/1/24
Foreman	JOSH KWIARON	<i>[Signature]</i>	



INVOICE

24339 State Highway 89
BURNEY CA 96013

Invoice No: F001646
Date: 10/05/2024

530-335-5501 Phone
530-335-5510 Fax

TO:
Liberty Engineering DV. INC.
2295 Bar Triangle St
CHICO CA 95928

Terms: Payable Upon Receipt of Invoice

Description		Quantity	U/M	Unit Price	Amount
600	Fitch Road				
	6"-3" Rip Rap FR3450 9/30/24 TAG 76448	12.160	TONS	24.0000	291.84
	6"-3" Rip Rap FR3450 10/1/24 TAG 76474	12.140	TONS	24.0000	291.36
	3/4" Class II Base Rock FR3100 10/1/24 TAG 76488	15.270	TONS	14.0000	213.78
	3/4" Class II Base Rock FR3100 10/2/24 TAG 76622,76628	30.290	TONS	14.0000	424.06
	3/4" Class II Base Rock FR3100 10/3/24 TAG 76783,76798,76832,76862	62.510	TONS	14.0000	875.14
Gross Billing					2,096.18
Retention					0.00
Subtotal					2,096.18
Sales Tax					151.97
TOTAL INVOICE					2,248.15



SWINERTON

Last Frontier Healthcare District
 1111 N. Nagle Street
 Alturas, CA, 96101

Attn: Kevin Kramer

Subject: Swinerton Builders Job 22044005 - Modoc Med Center Skilled Nursing Facility
 PCI No. 0083

Dear Mr. Kramer,

We request a Change Order to our contract for the following:

Internal transfer to move Revenue Fee to Cost/Revenue Contingency. No OCO to be provided to owner. This is captured under Adjustments on the Owner SOV. Posting under dummy OCO.

Phase	Category	Description	Subcontractor	Quote
901000	71190	Contingency - External		1,972,128.00
999999	79999	Fee		-1,972,128.00
			Subtotal	.00
			%	
			Markup Subtotal	.00
			PCI Total	.00

TOTAL AMOUNT OF THIS CHANGE ORDER REQUEST: **.00**.

Please NOTE:

- » The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date.
- » The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.
- » This request does not include additional cost or delay due to late approval.

We **HAVE NOT** proceeded with this revised work per your instructions. Please issue a change order.

Upon acceptance of this change order request, a formal change order will be issued. Acceptance also acknowledges that Swinerton Builders is directed to proceed with the above change in scope.

If you have any questions or comments pertaining to this matter, please contact the undersigned.

Sincerely,

Quotation accepted by:



SWINERTON

Swinerton Builders

Last Frontier Healthcare District

RJ Holly
Project Manager
Date: _____

By: _____

Date: _____



SWINERTON

Last Frontier Healthcare District
 1111 N. Nagle Street
 Alturas, CA, 96101

Attn: Kevin Kramer

Subject: Swinerton Builders Job 22044005 - Modoc Med Center Skilled Nursing Facility
 PCI No. 0119

Dear Mr. Kramer,

We request a Change Order to our contract for the following:

When proof rolling the subgrade, yielding areas were discovered by the on-site geotechnical engineer. Please advise on how to proceed with the remediation.

NV% Response: We recommend potholing locations to determine the cause of the instability; looking for excess, rip, moisture, condition to optimum, and then recompact.

1. Expose, rip, moisture, condition to optimum and then recompact.
2. Remove material and replace with a suitable backfill, either native soil or import AB.

Phase	Category	Description	Subcontractor	Quote
310010	71140	Earthwork	LIBERTY ENGINEERING DV, INC	7,814.72
			Subtotal	7,814.72
			%	
			Markup Subtotal	609.42
			PCI Total	8,424.14

TOTAL AMOUNT OF THIS CHANGE ORDER REQUEST: **8,424.14.**

Please NOTE:

- » The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date.
- » The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.
- » This request does not include additional cost or delay due to late approval.

We **HAVE** proceeded with this revised work per your instructions. Please issue a change order.



SWINERTON

Upon acceptance of this change order request, a formal change order will be issued. Acceptance also acknowledges that Swinerton Builders has proceeded with the above change in scope.

If you have any questions or comments pertaining to this matter, please contact the undersigned.

Sincerely,
Swinerton Builders

Quotation accepted by:
Last Frontier Healthcare District

RJ Holly
Sr PM
Date: _____

By: _____
Date: _____

	GC	Liberty		3	4	5	6	7
General Conditions				\$ -	\$ -	\$ -	\$ -	\$ -
General Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Labor	\$ -	\$ 2,544.06	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ -	\$ 2,358.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ 1,652.66	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subcontractor Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ 1,260.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-guard Insurance	1.15%	\$ 89.87	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GC Fee	4.00%	\$ 324.01	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Performance & Payment	0.90%	\$ 75.14	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Liability Insurance	1.45%	\$ 120.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cost of the Work \$ - \$ 7,814.72 \$ - \$ - \$ - \$ - \$ - \$ - \$ -

	Total GC	Total Subs	Grand Total
GC Direct Cost:			
Direct Cost + Mark up	\$ -		\$ -
Sub 1 :			
Direct Cost of Work		\$ 7,814.72	\$ 8,424.14
GC Profit and Insurance:			
On Sub 1 Direct Cost	\$ 609.42		
Sub 2 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 2 Direct Cost	\$ -		
Sub 3 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 3 Direct Cost	\$ -		
Sub 4 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 4 Direct Cost	\$ -		
Sub 5 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 5 Direct Cost	\$ -		
Sub 6 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 6 Direct Cost	\$ -		
Sub 7 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 7 Direct Cost	\$ -		
	\$ 609.42	\$ 7,814.72	\$ 8,424.14

Total Value of Change Order

\$ 8,424.14

MODOC SNF + HA - CHANGE ORDER CALCULATION TEMPLATE			
Ref	Description	Calculation	Comments
A	Cost of Work (COW) Sub Total	ST	
B	Subcontractor Sub Total	ST	
C	General Conditions	LS	Only applicable if time is added
D	General Requirements	LS	Only applicable if time is added
E	SDI (1.15%)	B x 1.15%	
F	Bond (0.9%)	(A+C+D+E+G+H) x 0.9%	
G	General Insurance (1.45%)	(A+C+D+E+F+H) x 1.45%	
H	Fee (4%)	(A+C+D+E+F+G) x 4.00%	
I	TOTAL	A+C+D+E+F+G+H	



RFI Submitted

8/13/2024

Modoc SNF - Build Out
NMR Project No. 21-4177.30

RFI No. 0120

To: Nate Thompson
Nichols, Melburg & Rossetto, Architects +
Engineers
300 Knollcrest Drive
Redding, CA 96002

From: Katie Carlson
Nichols, Melburg & Rossetto, Architects
+ Engineers
300 Knollcrest Drive
Redding, CA 96002

Subject: Discovery of Yielding Areas by Geotech

Reference: None

Submitted RFI:

When proof rolling the subgrade, yielding areas were discovered by the on-site geotechnical engineer. Please advise on how to proceed with the remediation.

Attachments: RFI 120.pdf

NV5 response: We recommend potholing locations to determine the cause of the instability; looking for excess moisture, influence with underground utilities, or combination of both.

If the issue is related to excessive moisture, options could be:

- 1. expose, rip, moisture condition to optimum, and then recompact.**
- 2. remove material and replace with a suitable backfill, either native soil or import AB.**

cc: File
Priscilla Wong



2295 Triangle Bar Steet Chico, CA 95928

Daily Extra Work Report

Customer:	Swinerton
Address:	1111 N. Nagle Street Alturas, CA 95928
Job# & Name:	#22-145 MODOC Medical Center SNF
EWO#:	PCI 119 - Digg out Unsuitable area per Geotech
Date Worked:	Tuesday, August 20, 2024

Description: Digging out unsuitable areas per geotech reccomendations

Section A-Labor							
Labor	ST-Hours	Hourly Rate	OT-Hours	OT Hourly Rate	DT-Hours	DT Hourly Rate	Extended Amount
Foreman	4	\$ 129.81		\$ 174.80		\$ 220.44	\$519.24
Operator	6	\$ 125.66		\$ 168.57		\$ 212.14	\$753.96
Operator	6	\$ 125.66		\$ 168.57		\$ 212.14	\$753.96
Laborer	6	\$ 86.15		\$ 112.77		\$ 138.64	\$516.90
Section A- Total Labor Costs:							\$2,544.06

Section B-Equipment						
Equipment #	Equipment Description	Hours	Hourly Rate	Extended Amount	Notes	
10-0002	Foreman's Truck	4	\$ 48.71	\$ 194.84		
20-0001	JD 210 Skiploader	3	\$ 72.60	\$ 217.80		
20-0006	Cat 315 Excavator (35K lbs Class)	6	\$ 150.25	\$ 901.50		
20-0010	84" Roller Smooth Drum	3	\$ 112.84	\$ 338.52		
Section B- Total Equipment Costs:				\$1,652.66		

Section C-Materials					
Invoice #	Supplier	Description	Units	Costs	Total
		Housing			\$750.00
		Base Rock	72.5	\$ 14.00	\$1,015.00
		Per Diem	4	\$ 50.00	\$200.00
Section C- Total Materials Costs:					\$2,358.00

Section D-Trucking/Sub/Rental					
Invoice #	Trucking/Subs/Rental	Description	Units	Costs	Total
		10 Wheeler	6	\$ 175.00	\$1,050.00
Section D- Total Trucking/Sub/Rental Costs:					\$1,260.00

Section A-Total	\$2,544.06	Section C-Total	\$2,358.00
Section B-Total	\$1,652.66	Section D-Total	\$1,260.00

Total Amount Due:	\$7,814.72
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Inspector/Client: _____
Date of Approval: _____



2295 Triangle Bar Street Chico, CA 95928

Daily Extra Work Report

Customer:	JUNERTON BUILDERS
Address:	111 NORTH MAPLE ST. ASTORIA
Job# & Name:	23-145 MODC MEDICAL
EWO#:	PC# 119
Date Worked:	8/20/24

Description: Digging out UNSATURABLE AREAS PER GEOTECH RECOMMENDATION

Section A-Labor			
Labor	ST Hours	OT Hours	DT Hours
LABOR	6		
OPERATOR	10		
OPERATOR	6		
FOREMAN	4		

Section B-Equipment			
Equipment #	Equipment Desc.	Hours	Notes
	315 EXCAVATOR	6	
	SKIDDER	3	
	ROLLER	3	
	FOREMAN TRUCK	4	

Section C-Materials			
Invoice #	Supplier	Description	Units
	H&B CRACK	POSS ROCK 3/4 ANG	72.5 TON

Section D-Trucking/Sub/Rental			
Invoice #	Trucking/Subs/Rental	Description	Units
		10 WHEELER ON SITE MATERIALS	10 MC

	Name (print)	Signature	Date
Inspector	TRAVIS McDONALD	<i>[Signature]</i>	8/20/24
Client	JOSH KIMBERLIN	<i>[Signature]</i>	8/20/24
Foreman			

Ron Davis

INVOICE

PO Box 276

Alturas, CA 96101

Phone: (530) 260-1236

INVOICE #	DATE
2049	9/12/2024

BILL TO
 Liberty Engineering DV. Inc
 2295 Bar Triangle Street
 Chico, CA 95928
 ATTN: Frank Sanseverino

Job #	TERMS
Alturas Assisted Living	Due Upon Receipt

DESCRIPTION	QTY	UNIT PRICE	AMOUNT
8/15 PO#5609 - Trucking of material delivered to jobsite (ref. backup)	9.25	155.00	1,433.75
8/16 PO#5610 - Trucking of material delivered to jobsite (ref. backup)	5	155.00	775.00
8/19 PO#5621 - Trucking of material delivered to jobsite (ref. backup)	9.75	175.00	1,706.25
8/19 PO#5611 - Trucking of material delivered to jobsite (ref. backup)	10	155.00	1,550.00
8/20 PO#5622 - Trucking of material delivered to jobsite (ref. backup)	9.75	175.00	1,706.25
8/20 PO#5612 - Trucking of material delivered to jobsite (ref. backup)	9.5	155.00	1,472.50
8/21 PO#5613 - Trucking of material delivered to jobsite (ref. backup)	8	155.00	1,240.00
8/22 PO#5614 - Trucking of material delivered to jobsite (ref. backup)	10	155.00	1,550.00
8/23 PO#5627 - Trucking of material delivered to jobsite (ref. backup)	6.25	175.00	1,093.75
8/23 PO#5615 - Trucking of material delivered to jobsite (ref. backup)	6	155.00	930.00
8/26 PO#5616 - Trucking of material delivered to jobsite (ref. backup)	9.75	155.00	1,511.25
8/27 PO#5637 - Trucking of material delivered to jobsite (ref. backup)	8.5	155.00	1,317.50
<i>Thank you for your business!</i>			
SUBTOTAL			16,286.25
TAX RATE			0.000%
TAX			-
TOTAL		\$	16,286.25

If you have any questions about this invoice, please contact
[Ron Davis | (530) 260-1236 | thays@frontiernet.net]



SWINERTON

Last Frontier Healthcare District
 1111 N. Nagle Street
 Alturas, CA, 96101

Attn: Kevin Kramer

Subject: Swinerton Builders Job 22044005 - Modoc Med Center Skilled Nursing Facility
 PCI No. 0125

Dear Mr. Kramer,

We request a Change Order to our contract for the following:

Submittal 107316.13-001/002 Was approved but with a note to proceed with custom Kynar Color "extra Dark Bronze Kynar Finish.

This color choice comes at a slight premium per Mapes quote attached

Phase	Category	Description	Subcontractor	Quote
055000	71140	Mapes Canopy Color	MAPES CANOPIES, LLC.	1,500.00
			Subtotal	1,500.00
			%	
			Markup Subtotal	98.59
			PCI Total	1,598.59

TOTAL AMOUNT OF THIS CHANGE ORDER REQUEST: 1,598.59.

Please NOTE:

- » The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date.
- » The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.
- » This request does not include additional cost or delay due to late approval.

We **HAVE** proceeded with this revised work per your instructions. Please issue a change order.

Upon acceptance of this change order request, a formal change order will be issued. Acceptance also acknowledges that Swinerton Builders has proceeded with the above change in scope.



SWINERTON

If you have any questions or comments pertaining to this matter, please contact the undersigned.

Sincerely,
Swinerton Builders

Quotation accepted by:
Last Frontier Healthcare District

RJ Holly
Sr PM
Date: _____

By: _____

Date: _____

	GC	Mapes		3	4	5	6	7	
General Conditions				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subcontractor Costs	\$ -	\$ 1,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-guard Insurance	1.15%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GC Fee	4.00%	\$ 61.48	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 61
Performance & Payment	0.90%	\$ 14.26	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14
General Liability Insurance	1.45%	\$ 22.85	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23
Cost of the Work		\$ 1,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500

	Total GC	Total Subs	Grand Total
GC Direct Cost:			
Direct Cost + Mark up	\$ -		\$ -
Sub 1 :			
Direct Cost of Work		\$ 1,500.00	\$ 1,598.59
GC Profit and Insurance:			
On Sub 1 Direct Cost	\$ 98.59		
Sub 2 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 2 Direct Cost	\$ -		
Sub 3 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 3 Direct Cost	\$ -		
Sub 4 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 4 Direct Cost	\$ -		
Sub 5 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 5 Direct Cost	\$ -		
Sub 6 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 6 Direct Cost	\$ -		
Sub 7 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 7 Direct Cost	\$ -		
	\$ 98.59	\$ 1,500	\$ 1,598.59

Total Value of Change Order \$ 1,598.59

MODOC SNF + HA - CHANGE ORDER CALCULATION TEMPLATE			
Ref	Description	Calculation	Comments
A	Cost of Work (COW) Sub Total	ST	
B	Subcontractor Sub Total	ST	
C	General Conditions	LS	Only applicable if time is added
D	General Requirements	LS	Only applicable if time is added
E	SDI (1.15%)	B x 1.15%	
F	Bond (0.9%)	(A+C+D+E+G+H) x 0.9%	
G	General Insurance (1.45%)	(A+C+D+E+F+H) x 1.45%	
H	Fee (4%)	(A+C+D+E+F+G) x 4.00%	
I	TOTAL	A+C+D+E+F+G+H	



Quotation			
Quote #	94034-4	Date	08-09-2024
Job	Modoc Medical Center		
Jobsite Address:	1111 N. Nagle St. Alturas / CA / 96101		

Customer #	55104
SWINERTON	1150 SOUTH OLIVE 27TH FLOOR LOS ANGELES CA 90015 USA
Contact	Drfey
Phone #	
Email	

Shipping Information	
Will confirm address when job ships.	
Estimated freight included in quote.	
Client responsible for broker costs on shipments outside of the USA, or needing a port.	
Terms	Per Mapes Credit Approval
Salesperson	Andrew Roschewski
Email	andrewr@mapes.com

Qty	Description	Amount
1	Size : 8' 0" Projection by 14' 0" Wide Canopy Type : LumiShade Support : 1" Hanger rods w/ Thru-bolts for attachment Deck : .040 "W" Roll Formed Aluminum Fascia : 8" Extruded 3 Sided Drainage : Drain Stub	
1	Size : 3' 0" Projection by 31' 0" Wide	
1	Size : 3' 0" Projection by 15' 2" Wide Canopy Type : SuperShade Support : Cantilevered Brackets w/ Thru-bolts for attachment Deck : Z Louver Blade Extrusions Fascia : 8" Extruded 3 Sided Fascia Extension : 4" Extruded 3 Sided Drainage : Weep to Drain	
1	Size : 3' 0" Projection by 12' 6" Wide Canopy Type : SuperShade Support : Cantilevered Brackets w/ Thru-bolts for attachment Deck : Z Louver Blade Extrusions Fascia : 8" Extruded 3 Sided Fascia Extension : 4" Extruded 3 Sided Drainage : Weep to Drain	
2	Continuous front and rear clip angles Lead Times: Shop drawings for approval: 3-4 weeks. Production : 6-8 weeks. Custom colors extend production lead times pending matching process. Sample required for matching ASAP.	(included in total cost)

Quote # 94034-4 Page : 1 of 3	Prices valid for 30 days	All Costs are in USD	Circle desired option(s)
-------------------------------	--------------------------	----------------------	--------------------------

MAPES ARCHITECTURAL CANOPIES

Quotation

Quote #	94034-4	Date	08-09-2024
Job	Modoc Medical Center		
Jobsite Address:	1111 N. Nagle St.		
	Alturas / CA / 96101		



Qty	Description	Amount
	Total Cost Delivered	
	2 Coat Kynar Finish :	
	Choose From Mapes Color Chart - 25 Options.	\$30,448.00
	Add to Kynar cost for Custom Color :	+\$1,500.00 (optional)
	Alternate - Standard Stock Colors :	
	Choice Of Class II Clear Anodized,White Baked Enamel	
	Or Bronze Baked Enamel.	\$32,342.00
	Add For Stamped Calcs :	+\$1,500.00 (optional)

If a custom color outside of Mapes' color chart is needed, a physical sample will be required. Lead times to match are significant and vary with each color. A matched sample will be sent to the client for approval. Clear anodized canopies will have a finish variance deemed acceptable by the anodizing vendor - different extrusions may vary (decking/fascia/etc.). Mapes Canopies are warranted for a period of five years on materials and workmanship. Finish warranties vary based on finish selected. Mapes standard finishes are warranted for 1 year, and Mapes Kynar finishes are warranted for 10 years.

This quote is for material only, we do not offer installation. Please contact our project management department for general installation information. Mapes will supply the material as called out on our quote. It is the client's responsibility to make sure the specifications of all Mapes materials are acceptable for the job. All materials specs can be found on our website. Terms and specifications on Mapes quote supersede those of any purchase order from the client.

A structural element in the wall will be required to support the canopy. The structure bearing the canopy loads will need to be designed, engineered, and supplied by the general contractor or Engineer of Record for the job. Mapes does not comment on or detail the wall. Mapes will supply through bolts with hardware to anchor the canopy to the structure. No special attachment hardware is included unless otherwise noted in the quote.

Free standing units come with posts to be embedded in the ground. Embedment depth is per local code, and determined by the GC or EOR of the job. Surface mounting brackets are available for an additional cost.

Mapes Canopies are shipped knocked down, requiring field assembly, unless otherwise noted in quote. Depending on size/product, your canopies could ship assembled for an added cost. Mapes Canopies are mechanically assembled with stainless steel fasteners and aluminum rivets. No welding is needed for assembly.

Sales tax is not included in any Mapes quote. Mapes only collects sales tax for Nebraska and California. Cancellation fees vary per job for shop drawings, and engineering where applicable.

MAPES ARCHITECTURAL CANOPIES

Quotation

Quote # 94034-4 **Date** 08-09-2024

Job Modoc Medical Center

Jobsite Address:

1111 N. Nagle St.

Alturas / CA / 96101



Qty	Description	Amount
-----	-------------	--------

Mapes does not use a third party billing system. Mapes does not allow for retainage - Payment terms must be agreed upon prior to ship date.

NAME

SIGNATURE

DATE

MAPES ARCHITECTURAL CANOPIES



1111 Nagle Street,
Alturas, CA, 96101

Modoc Med Center Skilled Nursing
Facility
22044005

SWINERTON

Submittal Record

Date: August 16, 2024

NICHOLS-MELBURG & ROSSETTO, AIA & ASSOCIATES, INC>
555 Main Street, Suite 300
Chico, CA 95928

Attn: Katie Carlson

Submittal # 107316.13-001
 Cycle 2
 Sub-Section
 Description Metal Canopies - Mapes SD's
 Type Drawings
 Status Submitted
 Copies
 Subcontractor Swinerton Builders
 Contact Name Chad Hansen
 Returned Due 08/16/2024
 Date

Submittal Stamp	
Swinerton Builders	
Submittal # 107316.13-001	
Reviewed only as to the general design and requirements of the contract documents. Subcontractor to verify dimensions, quantities, and field conditions for proper and complete installation of this work. Approval shall not relieve subcontractor or supplier from responsibility for errors or deviations from the contract documents	
By	Date 8/16/2024

STAMPS:

PLEASE PRIORTIZE REVIEW: NEED APPROVAL TO RELEASE HARDWARE

ITEMS THAT HAVE CHANGE ARE LOCATION OF BACKING PLATES DUE TO COORDINATION WITH FRAMING (FRAMING ELEVATION INCLUDED)
COLOR CHART INCLUDED

FAC

LOCATION OF BACKING PLATES ARE
RELATIVELY CONSISTENT
AESTHETICALLY.

NOTES FROM ORIGINALLY SUBMITTAL
PICKED UP IN THIS ONE

Sincerely,

Chad Hansen
Swinerton Builders

Submittal Number: 10 73 16.13-001.1

No Exceptions Noted REjected
 Furnish As Corrected See Summary Sheet
 Revise And Resubmit Reviewed By Consultant
 Submit Additional Material

Notes and/or comments made on shop drawings during this review do not relieve Contractor from compliance with requirements of the Contract Documents. This review has been performed by the Architect to check general conformance with the design concept of the project and general compliance with the information in the Contract Documents. Review of a specific item shall not include review of an assembly of which said item is a component. Contractor is responsible for confirming and correlating quantities and dimensions; selecting fabrication processes and construction techniques; coordinating his/her work with that of other trades and performing his/her work in a safe and satisfactory manner. This review shall not be interpreted as an approval of Contractor's means and methods of construction.

NM
OR **NICHOLS, MELBURG & ROSSETTO**
300 Knollcrest Drive Redding, CA 96002

By: Nathan T Date: 8/19/2024

*M4212 - MMC SNF+HA /
SWINERTON / LOS ANGELES, CA*

MAPES APPROVAL - ACTION REQUIRED		
ACTION	DATE	INITIAL
APPROVED as DRAWN - PROCEED WITH FABRICATION		
APPROVED as NOTED - PROCEED WITH FABRICATION		
REVISE & RESUBMIT		
COLOR SELECTION (CIRCLE) ←		
CLEAR ANODIZED or BRONZE BAKED ENAMEL or WHITE BAKED ENAMEL		

Finish with extra dark bronze Kynar finish

NM&R Please Highlight Finish Color - Color Chart Attached at End of Submittal

Canopy Type:

Architect:

REV4	8/2/24	TJR
REV3	8/1/24	TJR
REV2	5/9/24	TJR
Drawn:	3/22/24	TJR

*Mapes
Architectural
Canopies*

7748 N. 56th St.
Lincoln, NE. 68514-9724
Ph: (888) 273-1132
Fx: (877) 455-6572
email: cad@mapes.com

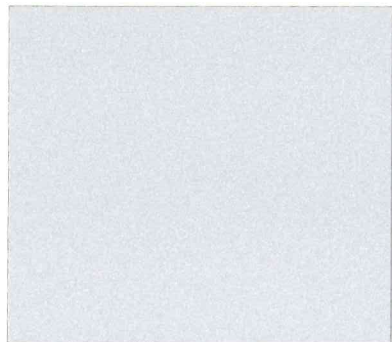
Proposed for:
SWINERTON (55104)
LOS ANGELES, CA
(000) 000-0000

Job Name:
MMC SNF+HA /

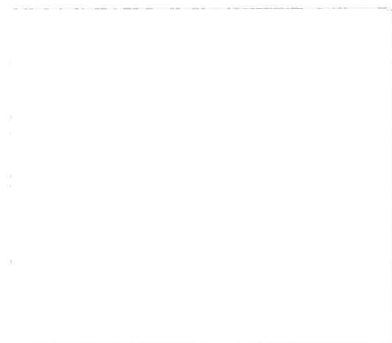
PO #22044005.055000.71130 dtd 3/19/24
MQ #94034-1 (AR) Rep:

<i>M4212</i>	sheet: <i>01</i>
Aug. 14, 24	of 14

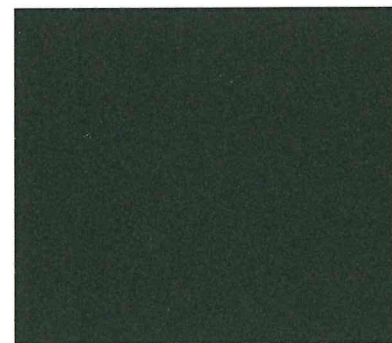
**Mapes
Standard
Finishes**



Clear Anodized*



Mapes White
Baked Enamel



Mapes Bronze
Baked Enamel

**Color is not representative
of Clear Anodized. Please consult
factory for actual sample.*

Mapes Powder Coat & Kynar Colors

Premium Charges Apply



Mapes White



Bone White



Sandstone



Sierra Tan



Pebble Gray



Seawolf



Charcoal Gray



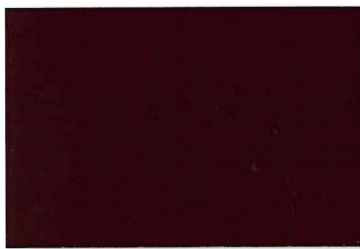
Terra Cotta



Colonial Red



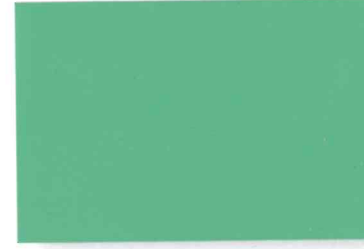
Regal Red



Brandywine



Hemlock Green



Aged Copper



Forest Green



Hartford Green



Caramel



Teal



Military Blue



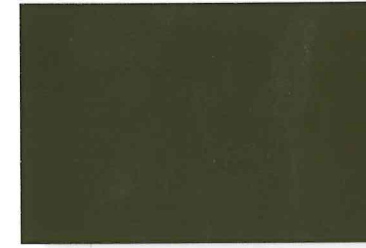
Interstate Blue



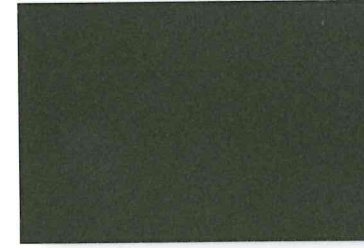
Night Horizon Blue



Mansard Brown



Antique Bronze



Mapes Bronze



Extra Dark Bronze



Black

*provide extra dark
bronze kynar finish*



1111 Nagle Street,
Alturas, CA, 96101

Modoc Med Center Skilled Nursing
Facility
22044005

SWINERTON

Submittal Record

Date: August 27, 2024

NICHOLS-MELBURG & ROSSETTO, AIA & ASSOCIATES, INC>
555 Main Street, Suite 300
Chico, CA 95928

Attn: Katie Carlson

Submittal # 107316.13-002
 Cycle 1
 Sub-Section
 Description Mapes Canopy Samples
 Type Samples
 Status Submitted
 Copies
 Subcontractor Swinerton Builders
 Contact Name Chad Hansen
 Returned Due Date

Submittal Stamp	
Swinerton Builders	
Submittal # 107316.13-002	
Reviewed only as to the general design and requirements of the contract documents. Subcontractor to verify dimensions, quantities, and field conditions for proper and complete installation of this work. Approval shall not relieve subcontractor or supplier from responsibility for errors or deviations from the contract documents	
By	Date 8/27/2024

STAMPS:

Provide Dark Bronze Kynar per previous Email correspondence


Sincerely,

Chad Hansen
Swinerton Builders

Submittal Number: 10 73 16.13

No Exceptions Noted REjected
 Furnish As Corrected See Summary Sheet
 Revise And Resubmit Reviewed By Consultant
 Submit Additional Material

Notes and/or comments made on shop drawings during this review do not relieve Contractor from compliance with requirements of the Contract Documents. This review has been performed by the Architect to check general conformance with the design concept of the project and general compliance with the information in the Contract Documents. Review of a specific item shall not include review of an assembly of which said item is a component. Contractor is responsible for confirming and correlating quantities and dimensions; selecting fabrication processes and construction techniques; coordinating his/her work with that of other trades and performing his/her work in a safe and satisfactory manner. This review shall not be interpreted as an approval of Contractor's means and methods of construction.

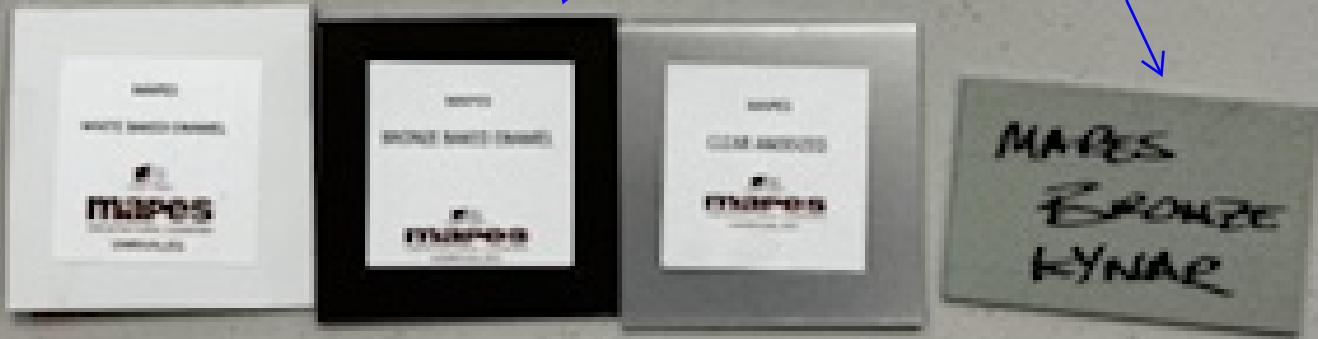

NICHOLS, MELBURG & ROSSETTO
300 Knollcrest Drive Redding, CA 96002

By: Nathan T Date: 9/16/2024



BRONZE BAKED ENAMEL

MAPES BRONZE KYNAR



WHITE BAKED ENAMEL

CLEAR ANODIZED



SWINERTON

Last Frontier Healthcare District
 1111 N. Nagle Street
 Alturas, CA, 96101

Attn: Kevin Kramer

Subject: Swinerton Builders Job 22044005 - Modoc Med Center Skilled Nursing Facility
 PCI No. 0139

Dear Mr. Kramer,

We request a Change Order to our contract for the following: Following Back feeding to Facility Fire Water supply, Air was introduced to the system which caused the system to go in alarm. MMC consulted with Murray to reset and purge the fire system

Phase	Category	Description	Subcontractor	Quote
010010	71150	General Requirements		-1,610.00
			Subtotal	-1,610.00
			%	
			Markup Subtotal	.00
			PCI Total	-1,610.00

TOTAL AMOUNT OF THIS CHANGE ORDER REQUEST: **-1,610.00.**

Please NOTE:

- » The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date.
- » The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.
- » This request does not include additional cost or delay due to late approval.

We **HAVE** proceeded with this revised work per your instructions. Please issue a change order.

Upon acceptance of this change order request, a formal change order will be issued. Acceptance also acknowledges that Swinerton Builders has proceeded with the above change in scope.

If you have any questions or comments pertaining to this matter, please contact the undersigned.



SWINERTON

Sincerely,
Swinerton Builders

Quotation accepted by:
Last Frontier Healthcare District

RJ Holly
Sr PM
Date: 11/19/2024

By: _____
Date: _____

INVOICE

Murray Plumbing & Fire
1190 Branstetter Ln
Redding, CA 96001-4322

billing.mpf@gmail.com
+1 (530) 241-6915



Bill to

Modoc Medical Center
PO Box 190
Alturas, CA 96101

Ship to

Modoc Medical Center
PO Box 190
Alturas, CA 96101

Invoice details

Invoice no.: 240735
Terms: Net 30
Invoice date: 08/13/2024
Due date: 09/12/2024

Job Number: TM4-098
Description: Reset dry system

#	Product or service	Description	Qty	Rate	Amount
1.	Labor Fire	Labor - Drain the fire riser, made sure it would reset. Refilled the system and checked that there were no leaks.	1	\$1,610.00	\$1,610.00

Total **\$1,610.00**

Ways to pay



Please note: You may deduct \$140.00 from invoice total, if payment is made by CHECK ONLY, on or before 8/30/24. *****

Pay invoice

View invoice online

Scan code or go to the link below to view the invoice online
[View invoice](#)





SWINERTON

Last Frontier Healthcare District
 1111 N. Nagle Street
 Alturas, CA, 96101

Attn: Kevin Kramer

Subject: Swinerton Builders Job 22044005 - Modoc Med Center Skilled Nursing Facility
 PCI No. 0162.2

Dear Mr. Kramer,

We request a Change Order to our contract for the following:

Discussed Credit after meeting held with MMC and Avanti regarding issue with the tray Cart and the capacity and size the trays can hold.

Phase	Category	Description	Subcontractor	Quote
007420	71160	General Insurance		-556.00
007480	71160	Subguard Insurance		-715.00
007510	71160	GC Payment & Performance Bond		-446.00
114000	71140	Foodservice Equipment	AVANTI RESTAURANT SOLUTIONS, INC.	-48,336.50
			Subtotal	-50,053.50
			%	
			Markup Subtotal	.00
			PCI Total	-50,053.50

TOTAL AMOUNT OF THIS CHANGE ORDER REQUEST: **-50,053.50**.

Please NOTE:

- » The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date.
- » The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.
- » This request does not include additional cost or delay due to late approval.

We **HAVE** proceeded with this revised work per your instructions. Please issue a change order.



SWINERTON

Upon acceptance of this change order request, a formal change order will be issued. Acceptance also acknowledges that Swinerton Builders has proceeded with the above change in scope.

If you have any questions or comments pertaining to this matter, please contact the undersigned.

Sincerely,
Swinerton Builders

Quotation accepted by:
Last Frontier Healthcare District

Henry Meier
Project Executive
Date: 1/16/2025

By: _____
Date: _____

	GC	Avanti		3	4	5	6	7	
General Conditions				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subcontractor Costs	\$ -	\$ (48,337)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-guard Insurance	1.15%	\$ (556)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (556)
GC Fee	4.00%	\$ 0	\$ -	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ 0
Performance & Payment	0.90%	\$ 0	\$ (446)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ (446)
General Liability Insurance	1.45%	\$ 0	\$ (715)	\$ 0	\$ -	\$ -	\$ -	\$ -	\$ (715)
Cost of the Work		\$ -	\$ (48,337)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (48,337)

	Total GC	Total Subs	Grand Total
GC Direct Cost:			
Direct Cost + Mark up	\$ 0		\$ 0
Sub 1 :			
Direct Cost of Work		\$ (48,337)	\$ (50,054)
GC Profit and Insurance:			
On Sub 1 Direct Cost	\$ (1,718)		
Sub 2 :			
Direct Cost of Work		\$ -	\$ 0
GC Profit and Insurance:			
On Sub 2 Direct Cost	\$ 0		
Sub 3 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 3 Direct Cost	\$ -		
Sub 4 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 4 Direct Cost	\$ -		
Sub 5 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 5 Direct Cost	\$ -		
Sub 6 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 6 Direct Cost	\$ -		
Sub 7 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 7 Direct Cost	\$ -		
	\$ (1,718)	\$ (48,337)	\$ (50,054)

Total Value of Change Order

\$ (50,054)

MODOC SNF + HA - CHANGE ORDER CALCULATION TEMPLATE			
Ref	Description	Calculation	Comments
A	Cost of Work (COW) Sub Total	ST	
B	Subcontractor Sub Total	ST	
C	General Conditions	LS	Only applicable if time is added
D	General Requirements	LS	Only applicable if time is added
E	SDI (1.15%)	B x 1.15%	
F	Bond (0.9%)	(A+C+D+E+G+H) x 0.9%	
G	General Insurance (1.45%)	(A+C+D+E+F+H) x 1.45%	
H	Fee (4%)	(A+C+D+E+F+G) x 4.00%	
I	TOTAL	A+C+D+E+F+G+H	



Quotation

12/17/2024

To:
 Swinerton
 15 Business Park Way, Suite 101
 Sacramento, CA 95828

Project:
 Modoc Medical Center COR 4r3 -
 Tray Cart Clarification
 1111 N. Nagle Street
 Alturas, CA 96101

From:
 Avanti Restaurant Solutions
 Tyler Alvarez
 3199C Airport Loop Drive
 Costa Mesa, CA 92626

Credit back for Burloge Units no Longer in Avanti Scope

Item	Qty	Description	Sell	Sell Total
104	-3 ea	DELIVERY TRAY CART Burlodge USA, Inc Model No. LOGIKO UNO Burlodge Delivery Tray Cart as per plans and spec LOGIKO Uno 15 Tray Cart - TALL UNIT INCLUDES: BLLKOT.701 208V 1P/N/G 60Hz Uno 13-15 145.35 BLLKOA.701.21 UNO 208V 1/P/N 20A Cable w/NEMA L14-20P BLLKOA.050 Onboard Temperature Display BLLKOA.701.50 Cordset 208V 1P to 120V1P/N/G 20A (For UNO - 120V Adapter Cord)	\$12,943.00	\$-38,829.00
	-6 ea	BLS00.000.91 FT TRAY - 575X325mm (22 5/8" x 12 3/4")- ONYX CASE 14 Trays	\$498.00	\$-2,988.00
			Merchandise	\$-41,817.00
			Freight	\$-3,252.00
			Subtotal	\$-45,069.00
			Tax 7.25%	\$-3,267.50
			Total	\$-48,336.50

Acceptance: _____ Date: _____

Printed Name: _____

Project Grand Total: \$-48,336.50

From: Chad Hansen
Sent: Friday, December 6, 2024 1:40 PM
To: Tyler Alvarez; richard.kasa@kasahm.com; 'Raven Sparks'; Nathan Thompson
Cc: Kevin Kramer; RJ Holly; Adam Willoughby
Subject: Tray Cart Discussion
Attachments: [RFI 08 – Item 104 Tray Carts .pdf](#)

Tyler and Team,

Good Meeting, glad we came to resolution.

Action items Noted:

Raven would like to purchase the Carter Hoffman PTDTT36 Unit for the Main Kitchen – This will replace the Quote Burdodge Units
https://www.katom.com/503-PTDTT36.html?utm_source=carterhoffmanwebsite&utm_medium=dealerclick&utm_campaign=cnbcarterhoffman_katom_ptdtt36

Raven will be determining a new smaller unit for Nourishment Room SN119 – Should have something by Monday.

Tyler is going to provide a credit for the 3 Tray carts in scope and we no longer will need to provide and install these units.

Tyler is going to compose an RFI to capture this change – Attached

[@Nathan Thompson](#) – Bringing you in on the email to keep you in the loop. MMC is going to purchase their own tray carts in the main kitchen and Nourishment Prep area.

Forthcoming RFI coming.

Chad Hansen

Sr. Project Engineer

SWINERTON

15 Business Park Way
Suite 101, Sacramento, CA 95828

M (949) 562-2128

E: Chad.Hansen@Swinerton.com
swinerton.com

PTO Alert:

December 26th-27th



SWINERTON

Last Frontier Healthcare District
 1111 N. Nagle Street
 Alturas, CA, 96101

Attn: Kevin Kramer

Subject: Swinerton Builders Job 22044005 - Modoc Med Center Skilled Nursing Facility
 PCI No. 0236

Dear Mr. Kramer,

We request a Change Order to our contract for the following:

Swinerton could not secure contractors that fulfilled the Skilled and Trained requirements for the following scope:

1) Koi Pond

Per negotiation with MMC, agreement has been made to credit back the costs of both contracts secured in exchange for Modoc Medical contracting directly with trade partners with execution of the work being managed by Swinerton Builders.

Below PCI Summary notes a Credit of \$47,116.00 where we are crediting from the following lines items:

1) Credit \$45,500 Lump sum for Koi Pond Scope.

2) Credit SDI, P&P & General Insurance Lump sum.

Phase	Category	Description	Subcontractor	Quote
007420	71160	General Insurance		-673.00
007480	71160	Subguard Insurance		-523.00
007510	71160	GC Payment & Performance Bond		-420.00
901000	71190	Koi Pond Credit (LS)		-45,500.00
			PCI Total	-47,116.00

TOTAL AMOUNT OF THIS CHANGE ORDER REQUEST: **-47,116.00.**

Please NOTE:

- » The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date.
- » The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.
- » This request does not include additional cost or delay due to late approval.



SWINERTON

We **HAVE NOT** proceeded with this revised work per your instructions. Please issue a change order.

Upon acceptance of this change order request, a formal change order will be issued. Acceptance also acknowledges that Swinerton Builders is directed to proceed with the above change in scope.

If you have any questions or comments pertaining to this matter, please contact the undersigned.

Sincerely,
Swinerton Builders

Saagar Yadav
Project Manager

Date: 2/25/25

Quotation accepted by:
Last Frontier Healthcare District

By: _____

Date: _____

	GC	Koi Pond	Striping	3	4	5	6	7	
General Conditions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subcontractor Costs	\$ -	\$ (45,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-guard Insurance	1.15%	\$ (523)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (523)
GC Fee	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Performance & Payment	0.90%	\$ (420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (420)
General Liability Insurance	1.45%	\$ (673)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (673)
Cost of the Work	\$ -	\$ (45,500)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (45,500)

	Total GC	Total Subs	Grand Total
GC Direct Cost:			
Direct Cost + Mark up	\$ -		\$ -
Sub 1 :			
Direct Cost of Work		\$ (45,500)	\$ (47,117)
GC Profit and Insurance:			
On Sub 1 Direct Cost	\$ (1,617)		
Sub 2 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 2 Direct Cost	\$ -		
Sub 3 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 3 Direct Cost	\$ -		
Sub 4 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 4 Direct Cost	\$ -		
Sub 5 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 5 Direct Cost	\$ -		
Sub 6 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 6 Direct Cost	\$ -		
Sub 7 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 7 Direct Cost	\$ -		
	\$ (1,617)	\$ (45,500)	\$ (47,117)

3) Credit SDI, P&P & General Insurance Lump sum betw

Total Value of Change Order

\$ (47,117)

MODOC SNF + HA - CHANGE ORDER CALCULATION TEMPLATE			
Ref	Description	Calculation	Comments
A	Cost of Work (COW) Sub Total	ST	
B	Subcontractor Sub Total	ST	
C	General Conditions	LS	Only applicable if time is added
D	General Requirements	LS	Only applicable if time is added
E	SDI (1.15%)	B x 1.15%	
F	Bond (0.9%)	(A+C+D+E+G+H) x 0.9%	
G	General Insurance (1.45%)	(A+C+D+E+F+H) x 1.45%	
H	Fee (4%)	(A+C+D+E+F+G) x 4.00%	
I	TOTAL	A+C+D+E+F+G+H	



SWINERTON

TRADE PARTNER SUB-QUOTE

Koi Pond Installation Contract

(Business and Professions Code §7159)
(As of January 1, 2021)

This AGREEMENT is made as of the 15 day of 1, 2025 Between:

The "NOTICE OF CANCELLATION" may be sent to the contractor at the following address:

Owner: _____
(Owner's Name)

(Owner's Street Address)

(City, State and Zip)

AND

Contractor: Chris Sternet
(Contractor's Name)
PO BOX 1664
(Contractor's Address)
Chico CA 95927
(City, State and Zip)
920210
(Contractor's License Number)
C27
(License Classification Applicable to Project)

(Name & Registration of Home Improvement Salesperson, if Applicable)

You are entitled to a completely filled in copy of this agreement, signed by both you and the Contractor, before any work may be started.

The Project is: Koi Pond Installation @ Modoc Center
(Name and Address)

Description of the Project and Description of the Significant Materials to be Used and Equipment to be installed:

See Addendum

List of Documents Attached and Incorporated into the Contract:

1. Notice of Cancellation Form
2. Home Improvement Change Order Form (BNI Form No. 101-HI-C)
3. California Residential Contracts – Required Attachments and Checklists (BNI Form No. 101-AC)
4. Addendum
5. _____

Contract Price: \$ 45,500.00
Finance Charge: \$ _____ (if applicable)
Down Payment \$ _____

THE DOWN PAYMENT MAY NOT EXCEED \$1,000 OR 10% OF THE CONTRACT PRICE, WHICHEVER IS LESS

Schedule of Progress Payments:

Work to be completed, and materials and equipment supplied:

Work to be completed, and materials and equipment supplied:	Amount due:	When Due:
<u>See Addendum</u>	\$	
	\$	
	\$	

see attachment for remaining progress payments

The schedule of progress payments must specifically describe each phase of work, including the type and amount of work or services scheduled to be supplied in each phase, along with the amount of each proposed progress payment. IT IS AGAINST THE LAW FOR A CONTRACTOR TO COLLECT PAYMENT FOR WORK NOT YET COMPLETED, OR FOR MATERIALS NOT YET DELIVERED. HOWEVER, A CONTRACTOR MAY REQUIRE A DOWN PAYMENT.

Upon satisfactory payment made for any portion of the work performed, the Contractor, prior to any further payment being made, shall furnish to the Owner a full and unconditional release from any potential lien claimant claim or mechanics lien authorized pursuant to Sections 8400 and 8404 of the Civil Code for that portion of the work for which payment has been made.

Approximate Start Date: See Addendum Approximate Completion Date: _____
Substantial commencement of the work shall mean when the first installation of work or delivery of materials occurs at the Project.

WORKERS' COMPENSATION INSURANCE (check one):

- This Contractor has no employees and is exempt from workers' compensation requirements.
 This Contractor carries workers' compensation insurance for all employees.

Bid Proposal: Striping

Printed on Jan 6, 2025 at 1:52 PM PST

Modoc Medical Center - SNF and Hospital Addition - Site
 Alturas, CA, United States of America

Sent proposal revision #1: \$13,270

Submitted Jan 6, 2025 at 1:47 PM PST

Precision Striping

5189 Round Lake Rd, Klamath Falls, OR 97601, USA

Submitted on behalf of Precision Striping by Ian Benjamin Torres

Line Items

Description	Quantity	Unit Cost	Total Cost
Striping			\$13,270
Base Bid			\$13,270

Additional Information

Notes

Includes :
 *40- 6' rubber bumpers
 *9-poles
 *13-pole signs
 Striping and 8 big arrows

Cost broken down:

Materials- \$8,730
 Labor- \$4,000
 Hotel(2 nights) - \$ 540
 travel & gas



SWINERTON

Email Correspondence

Chad Hansen

From: Kevin Kramer <kkramer@modocmedicalcenter.org>
Sent: Thursday, November 21, 2024 11:39 AM
To: Henry Meier
Cc: richard.kasa@kasahm.com
Subject: RE: Modoc SNF/Hosp Upgrade- AB-001 & AB-002

External (kkramer@modocmedicalcenter.org)

[Report This Email](#) [FAQ](#) [Protection by INKY](#)

I know it man....I hate having to play this role but somebody's got to do it 😊 Thanks Henry.

From: Henry Meier <HMeier@swinerton.com>
Sent: Thursday, November 21, 2024 11:23 AM
To: Kevin Kramer <kkramer@modocmedicalcenter.org>
Cc: richard.kasa@kasahm.com
Subject: RE: Modoc SNF/Hosp Upgrade- AB-001 & AB-002

YOU'RE KILLIN' ME



SMALLS

I'll send out a revised recap.....deduct for add ons = \$1,981 and deduct for contracts = \$55,750. Total contract deduct = \$57,731. Actual deducts will be based on actual subcontract bids.

Henry Meier LEED® AP, DBIA, HCAi #A20160

Operations Manager, Healthcare

SWINERTON

15 Business Park Way, Suite 101

Sacramento, CA 95828

M 916.870.1286

hmeier@swinerton.com

swinerton.com

From: Kevin Kramer <kkramer@modocmedicalcenter.org>
Sent: Thursday, November 21, 2024 10:55 AM
To: Henry Meier <HMeier@swinerton.com>
Cc: richard.kasa@kasahm.com
Subject: RE: Modoc SNF/Hosp Upgrade- AB-001 & AB-002

Henry, would you meet us in the middle and include subguard, insurance, and bond in the deductive change order. We did that for CO7 and CO8. Let me know your thoughts on that. Thanks.

Kevin

From: Henry Meier <HMeier@swinerton.com>
Sent: Wednesday, November 20, 2024 1:52 PM
To: Kevin Kramer <kkramer@modocmedicalcenter.org>
Cc: richard.kasa@kasahm.com
Subject: RE: Modoc SNF/Hosp Upgrade- AB-001 & AB-002

Hi Kevin,

I plugged in the OCO spreadsheet the approximate amounts we think the Striping and Koi Pond subcontracts will be (copy attached and snippet below).

The deductive subcontracts amount to \$55,750 and the associated deductive mark-ups amount to \$4,348.

Project: MMC Skilled Nursing Facility & Hospital Addition								
ROM to Deduct Striping & Koi Pond from Swinerton's Contract								
11/20/2024								
			GC	1	2	3	4	5
General Conditions						\$ -	\$ -	\$ -
General Requirements			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design Services			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Labor			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subcontractor Costs				\$ (40,000)	\$ (15,750)	\$ -	\$ -	\$ -
Miscellaneous			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-guard Insurance	1.15%			\$ (460)	\$ (181)	\$ -	\$ -	\$ -
GC Fee	4.00%		\$ 0	\$ (1,658)	\$ (653)	\$ -	\$ -	\$ -
Performance & Payment	0.90%		\$ 0	\$ (385)	\$ (151)	\$ -	\$ -	\$ -
General Liability Insurance	1.45%		\$ 0	\$ (616)	\$ (243)	\$ -	\$ -	\$ -
Cost of the Work			\$ -	\$ (40,000)	\$ (15,750)	\$ -	\$ -	\$ -

As previously stated, a trade for The District to pay for administrative costs to carry the Striping & Koi Pond subcontracts direct and Swinerton pay US Glass for the added corridor window would result in a loss to Swinerton of over \$8K.....if deductive mark-ups were added to this estimate, the loss to Swinerton would be over \$12K.

As The District is benefiting from this proposed trade by over \$8K, it was not our understanding that The District would want to further lop side the fairness of this deal by adding on deductive mark-ups.

Let me know please. Thx.

From: Kevin Kramer <kkramer@modocmedicalcenter.org>
Sent: Tuesday, November 19, 2024 6:36 PM
To: Henry Meier <HMeier@swinerton.com>
Cc: richard.kasa@kasahm.com
Subject: RE: Modoc SNF/Hosp Upgrade- AB-001 & AB-002

Henry, in our conversations with Richard on this deal we discussed Swinerton providing us with the deductive change order including your markups being deducted. In my mind, that was part of the deal. What is your estimate on how much does that will even add up to if you were to roll it into this deductive change order? I have no idea what to expect on those two items for total cost.

Kevin

From: Henry Meier <HMeier@swinerton.com>
Sent: Tuesday, November 19, 2024 11:07 AM
To: Kevin Kramer <kkramer@modocmedicalcenter.org>; Richard Kasa (Richard.kasa@kasahm.com) <Richard.kasa@kasahm.com>
Cc: Adam Willoughby <awilloughby@modocmedicalcenter.org>; Michael O'Connor <michael.oconnor@nmrdesign.com>; Nathan Thompson <thompson@nmrdesign.com>; RJ Holly <RJ.Holly@swinerton.com>; Chad Hansen <Chad.Hansen@swinerton.com>; Robert Coviello <rcoviello@swinerton.com>; Steve Harless <SHarless@swinerton.com>; Spencer Heilman <Spencer.Heilman@swinerton.com>
Subject: RE: Modoc SNF/Hosp Upgrade- AB-001 & AB-002

The District's estimated administrative costs to carry the Striping and Koi Pond contracts direct amounts to \$12,500 (ROM from Richard) vs. Swinerton's cost to US Glass of \$20,889. As The District is benefiting over \$8K from this proposed deal, and there is no fee markup on the project to return, I would hope the deductive OCO would equal the actual amounts of the Striping and Koi Pond contracts.

From: Kevin Kramer <kkramer@modocmedicalcenter.org>
Sent: Tuesday, November 19, 2024 9:35 AM
To: Henry Meier <HMeier@swinerton.com>; Richard Kasa (Richard.kasa@kasahm.com) <Richard.kasa@kasahm.com>
Cc: Adam Willoughby <awilloughby@modocmedicalcenter.org>; Michael O'Connor <michael.oconnor@nmrdesign.com>; Nathan Thompson <thompson@nmrdesign.com>; RJ Holly <RJ.Holly@swinerton.com>; Chad Hansen <Chad.Hansen@swinerton.com>; Robert Coviello <rcoviello@swinerton.com>; Steve Harless <SHarless@swinerton.com>; Spencer Heilman <Spencer.Heilman@swinerton.com>
Subject: RE: Modoc SNF/Hosp Upgrade- AB-001 & AB-002

Henry, will the deduct on the Koi Pond and Striping also include a deduct for Swinerton markups? It is my understanding that it would, but I wanted to confirm that. Thanks for clarifying that piece of this puzzle. Outside of that piece of this, I think you captured everything correctly. Thanks.

Kevin

From: Henry Meier <HMeier@swinerton.com>
Sent: Monday, November 18, 2024 5:04 PM

To: Richard Kasa (Richard.kasa@kasahm.com) <Richard.kasa@kasahm.com>
Cc: Kevin Kramer <kkramer@modocmedicalcenter.org>; Adam Willoughby <awilloughby@modocmedicalcenter.org>; Michael O'Connor <michael.oconnor@nrmrdesign.com>; Nathan Thompson <thompson@nrmrdesign.com>; RJ Holly <RJ.Holly@swinerton.com>; Chad Hansen <Chad.Hansen@swinerton.com>; Robert Coviello <rcoviello@swinerton.com>; Steve Harless <SHarless@swinerton.com>; Spencer Heilman <Spencer.Heilman@swinerton.com>
Subject: FW: Modoc SNF/Hosp Upgrade- AB-001 & AB-002

Hi Richard,

To recap our conversation and agreement, The District does not want to proceed with the Rotunda change but does want to proceed with the addition of the HA 2 Hr. Window.

To pay for the cost of the HA 2 Hr. Window, The District is offering to trade the administration cost of carrying the Koi Pond & Striping scope of work contracts direct (\$12,500 ROM) and Swinerton is to pay for the cost of the HA 2Hr. Window (+\$21K ROM). As Swinerton is unable to find any bidders that can meet skilled and trained workforce requirements that will perform these scopes of work, we agree to accept the proposed trade.

Swinerton will create the bid scopes of work for construction of the Koi Pond and completion of the Stripping, then send them to you for PCC solicitation. Once bids are received and leveled, the value of the successful bidders will be deducted from Swinerton's contract via an OCO. The District will then carry these subcontracts direct and Swinerton will manage the work.

Please confirm I have captured everything correctly.

Henry Meier LEED® AP, DBIA, HCAi #A20160

Operations Manager, Healthcare

SWINERTON

15 Business Park Way, Suite 101

Sacramento, CA 95828

M 916.870.1286

hmeier@swinerton.com

swinerton.com

From: Michael O'Connor <michael.oconnor@nrmrdesign.com>

Sent: Friday, October 25, 2024 5:26 PM

To: Kevin Kramer <K.Kramer@ModocMedicalCenter.com>; Adam Willoughby (A.Willoughby@modocmedicalcenter.org) <A.Willoughby@modocmedicalcenter.org>; richard.kasa@kasahm.com

Cc: Nathan Thompson <thompson@nrmrdesign.com>; Henry Meier <HMeier@swinerton.com>; Priscilla Wong <wong@nrmrdesign.com>

Subject: Modoc SNF/Hosp Upgrade- AB-001 & AB-002

Hi Team,

We worked with Swinerton on the scope and pricing of two potential upgrades we walked on-site:

1. AB-001 At the existing hospital dining area, provide a rated interior window at the infilled wall between the dining area and the corridor. This opportunity will make the dining room feel larger, help with orientation, and reduce the length of the connector.
Cost: \$

2. AB-002 Added soffit in Rotunda- Considerable thought in the placement and execution of the corridors and skylight for the Rotunda. This circular landmark element in the building has enhanced flooring. The ceiling, however, is flat with the skylight and falls short of the impact it could have. Adding the perimeter soffit to reinforce the circle will really reinforce the flooring and identity of this element. (This is hard to show in 2-D, but please see attached sketches.)
Cost: \$ 17,187

Please see PCI No. 150 for \$42,432.66; the breakdown is included. Please let me know if you would like to review this together and whether this is a change you would like us to proceed with or discuss further.

I hope everyone has a great weekend and look forward to catching up early next week!

Michael O'Connor

Principal | Director of Healthcare | CEO



NICHOLS, MELBURG & ROSSETTO
ARCHITECTS + ENGINEERS

300 Knollcrest Drive, Redding, CA 96002
(530) 222-3300 | nmrdesign.com





SWINERTON

Last Frontier Healthcare District
 1111 N. Nagle Street
 Alturas, CA, 96101

Attn: Kevin Kramer

Subject: Swinerton Builders Job 22044005 - Modoc Med Center Skilled Nursing Facility
 PCI No. 0081.2

Dear Mr. Kramer,

We request a Change Order to our contract for the following: Dust control measures were not being used in full force with MMC saying we caused them to replace all of them. This is the cost to replace.

Phase	Category	Description	Subcontractor	Quote
901000	71190	Contingency - External		-5,989.48
			Subtotal	-5,989.48
			%	
			Markup Subtotal	.00
			PCI Total	-5,989.48

TOTAL AMOUNT OF THIS CHANGE ORDER REQUEST: **-5,989.48.**

Please NOTE:

- » The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date.
- » The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.
- » This request does not include additional cost or delay due to late approval.

We **HAVE NOT** proceeded with this revised work per your instructions. Please issue a change order.

Upon acceptance of this change order request, a formal change order will be issued. Acceptance also acknowledges that Swinerton Builders is directed to proceed with the above change in scope.



SWINERTON

If you have any questions or comments pertaining to this matter, please contact the undersigned.

Sincerely,
Swinerton Builders

A handwritten signature in blue ink, appearing to read 'Saagar Yadav', written over a horizontal line.

Saagar Yadav
Project Manager
Date: 2/11/25

Quotation accepted by:
Last Frontier Healthcare District

By: _____

Date: _____



We Care About Your Air,
Since 1971

Los Angeles Office: +1 310.637.1137

info@florencefilter.com

530 W. Manville St, Compton CA 90220

QUOTATION

QT-2024-01619-3

DRAFT

Customer Name: MODOC MEDICAL CENTER

Date: 07/01/2024 **Valid Till:** 07/31/2024

Bill Address: P.O Box 190 Alturas, CA 96101 **Ship Address Name:** Modoc County Medical Center-Shipping

Contact: Dan Vierria **Ship Address:** 1111 N. Nagle St. Alturas, CA 96101

Mobile No: 530 640 0559 **FOB Point:** FOB Origin, Freight Prepaid & Add

Remittance Address: 530 W. Manville St. Compton, CA 90220

Sr	Sales Person	Mobile	Phone	Phone Extension
1	Alan White	+1 310 747 5452	+1 310 747 5452	843

Sr	Item Code	Item Name	Quantity	Rate	Amount
1	PLF20202-10	20x20x2 MERV10 Pleat	24 Each	\$ 7.05	\$ 169.20
2	RPF148	20x24x12 Rigid Pac Header MERV15 1/CS	14 Each	\$ 126.97	\$ 1,777.58
3	RPF147	24x24x12 Rigid Pac Header MERV15 1/CS	18 Each	\$ 130.97	\$ 2,357.46
4	RPF146	20x20x12 Rigid Pac Header MERV15 1/CS	8 Each	\$ 123.37	\$ 986.96
5	PLF20242-10	20x24x2 MERV10 Pleat	36 Each	\$ 8.15	\$ 293.40

Total Quantity: 100 **Total** \$ 5,584.60

Sales Tax Payable - California \$ 404.88

Grand Total: \$ 5,989.48

Customer Terms of Service

Doing business with Florence Filter subjects customers to the following Vendor Terms of Service. A customer is defined as anyone who receives goods and or services from Florence Filter.

Proposals and Price Quotes and Proposals are valid for 30 days unless indicated otherwise. Pricing is based on full cases only and quantities shown. Changes in quantity may affect pricing. Special sizes or items identified with an asterisk are manufactured to your specifications; therefore once in production, they may not be cancelled, returned, or exchanged. They are billed upon completion. Non-stock items may be subject to inbound freight charges. Customers are responsible for paying inbound, outbound and return freight charges if shipped merchandise is refused, returned or rejected.

Policy on Returns, Exchanges, Sales Orders, and Shipments: All returns must first be authorized by the factory and items must have an RMA when received back at Florence Filter. Items marked with an (*) denote special sizes/items and are not returnable; they are manufactured to your specifications and may not be cancelled, returned, or exchanged. A minimum 25% restocking fee will be charged on any returned or refused merchandise. Accepted returns may be exchanged or issued merchandise credit. No returns are accepted after 30-days from the date of invoicing. Minimum sales order is \$200.00. Special orders or special sizes are billed upon completion regardless if item(s) have been picked up. All COD refusals are subject to outbound and return freight charges. Shipping and handling may include service fees, such as inside delivery fees or alternative payment fees. There is a minimum \$15.00 charge for each broken case. Credits are valid for one year from posting date.

Late Payment, Interest & Fees: Payment is due within established terms. Payment terms are based on the invoice date. If payment is not made within terms, a late payment fee of \$250 will apply. In addition, a finance charge of 2.0% per month (24% annually) will be charged on past due balances.

Non-Payment / Collection Policy: A finance charge of 1.5% per month (18% annually) will be charged on past due balances. All returned checks are subject to a minimum \$65.00 fee. The jurisdiction for resolution of any dispute shall be Los Angeles County, California. Should collection proceedings become necessary, a fee of \$250.00 will be assessed in addition to small claims filing and serving fees. In the event of a legal dispute between the parties, the prevailing party is entitled to court costs, cost of arbitration, interest from date of demand at current legal maximum rate, and reasonable attorney fees.

Freight: Prices are FOB Source, typically Compton, California; Freight is pre-paid and added to the invoice.

Product Terms: Florence Filter manufacturing reserves the right to package as it sees most efficient. Special packaging request may effect pricing. Typical frames have a tolerance of +/- 1/2" in height and width, and a +/- 1/4" in depth. See specific product details for specifications and tolerances.

Packaging per site / individual invoices will incur a minimum pick-n-pack packaging fee of \$35 per site and a minimum per invoice fee of \$35. These services may be added to the freight and handling charges on invoices.

Returns: All returns must first be authorized by the factory. Items marked with an (*) denote special sizes/items and are not returnable; they are manufactured to your specifications and may not be canceled, returned, or exchanged. A minimum 25% restocking fee will be charged on any returned or refused merchandise. For accepted returns, an exchange may be made or merchandise credit issued. No returns are accepted after 30-days from the date of invoicing.

Minimum order is \$100.00. Special orders or special sizes are billed upon completion regardless if item(s) have been picked-up.

Payment and Shipping: Payment is due within the established terms. All COD refusals are subject to inbound and outbound freight charges. Unless otherwise specified, all quotes are billed as *FOB Source* which incur freight charges that are *Pre-Paid and Added to the Invoice*. Unless stated otherwise, shipping charges are the responsibility of the customer. Shipping and handling may include service fees. Freight charges are due within the invoice terms. Credits are valid for one year.

Expedited Orders: Rush orders are assessed a minimum \$50.00 fee or 30% whichever is greater. Requests for same day are at 50% and next day at 40% for rush guarantees. If FFC is unable to meet these guaranteed times, liability is limited to a refund of the rush fees charged.

Credit Authorization and Terms: Customer's request for an extension of a line of credit hereby authorize Florence Filter Corporation to verify status of credit references and commercial accounts. Upon extension of a line of credit, customers agree to pay Florence Filter NET-30 from the date of invoicing. The customer shall be responsible for payment of any incurred finance charges derived from delinquent payments. Current finance charges are 18% per annum (1.5% per month) interest on all unpaid balances becoming delinquent after the thirty-day grace period. If collection is necessary, the customer agrees to pay reasonable attorney fees and costs. The authorizing agent undersigned agrees to be personally responsible for any debt incurred by the designated company or corporation.

If purchases are for resale purposes, a completed and signed resale card must be included. According to state laws, we must charge sales tax on all purchases unless we have a resale card on file.

Customers doing business with Florence Filter shall abide by and be governed by the above terms unless stated otherwise on a Florence Filter proposal.

Vendor Accounts & Setup: Customer's which impose fees for vendor account setup, third party billing, or payment processing; shall have fees passed through as a *payment processing fees* or as *account setup fees*. These costs will be billed back to customers on their next available invoice to recoup these costs.

530 West Manville Street, Compton California 90220 USA
Toll Free: 1.800.776.2021 Los Angeles Office: 1.310.637.1137



SWINERTON

Last Frontier Healthcare District
 1111 N. Nagle Street
 Alturas, CA, 96101

Attn: Kevin Kramer

Subject: Swinerton Builders Job 22044005 - Modoc Med Center Skilled Nursing Facility
 PCI No. 0140

Dear Mr. Kramer,

We request a Change Order to our contract for the following:

Reference Attached email correspondence, Door Closers were eliminated from multiple door hardware groups. Due to the order already being procured and no option for restocking, MMC and Swinerton have agreed to credit back the labor to install each closer as well as turn over the closers to MMC.

Phase	Category	Description	Subcontractor	Quote
007420	71160	General Insurance		-25.00
007480	71160	Subguard Insurance		-19.00
007510	71160	GC Payment & Performance Bond		-16.00
081113	71140	Hollow Mtl Drs & Frames	SWINERTON BUILDERS	-1,694.00
			Subtotal	-1,754.00
			%	
			Markup Subtotal	.00
			PCI Total	-1,754.00

TOTAL AMOUNT OF THIS CHANGE ORDER REQUEST: **-1,754.00.**

Please NOTE:

- » The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date.
- » The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.
- » This request does not include additional cost or delay due to late approval.

We **HAVE NOT** proceeded with this revised work per your instructions. Please issue a change order.

Upon acceptance of this change order request, a formal change order will be issued. Acceptance also acknowledges that Swinerton Builders is directed to proceed with the above change in scope.



SWINERTON

If you have any questions or comments pertaining to this matter, please contact the undersigned.

Sincerely,
Swinerton Builders

A handwritten signature in blue ink, appearing to read 'Saagar Yadav', written over a light blue horizontal line.

Saagar Yadav
Project Manager
Date: 2/11/25

Quotation accepted by:
Last Frontier Healthcare District

By: _____

Date: _____

	GC	Swinerton SP		3	4	5	6	7	
General Conditions				\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
General Requirements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Design Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Field Labor	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Materials	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subcontractor Costs	\$ -	\$ (1,694)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sub-guard Insurance	1.15%	\$ (19)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (19)
GC Fee	0.00%	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Performance & Payment	0.90%	\$ (16)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (16)
General Liability Insurance	1.45%	\$ (25)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (25)
Cost of the Work		\$ (1,694)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (1,694)

	Total GC	Total Subs	Grand Total
GC Direct Cost:			
Direct Cost + Mark up	\$ -		\$ -
Sub 1 :			
Direct Cost of Work		\$ (1,694)	\$ (1,754)
GC Profit and Insurance:			
On Sub 1 Direct Cost	\$ (60)		
Sub 2 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 2 Direct Cost	\$ -		
Sub 3 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 3 Direct Cost	\$ -		
Sub 4 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 4 Direct Cost	\$ -		
Sub 5 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 5 Direct Cost	\$ -		
Sub 6 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 6 Direct Cost	\$ -		
Sub 7 :			
Direct Cost of Work		\$ -	\$ -
GC Profit and Insurance:			
On Sub 7 Direct Cost	\$ -		
	\$ (60)	\$ (1,694)	\$ (1,754)

Total Value of Change Order

\$ (1,754)

MODOC SNF + HA - CHANGE ORDER CALCULATION TEMPLATE			
Ref	Description	Calculation	Comments
A	Cost of Work (COW) Sub Total	ST	
B	Subcontractor Sub Total	ST	
C	General Conditions	LS	Only applicable if time is added
D	General Requirements	LS	Only applicable if time is added
E	SDI (1.15%)	B x 1.15%	
F	Bond (0.9%)	(A+C+D+E+G+H) x 0.9%	
G	General Insurance (1.45%)	(A+C+D+E+F+H) x 1.45%	
H	Fee (4%)	(A+C+D+E+F+G) x 4.00%	
I	TOTAL	A+C+D+E+F+G+H	

From: Nathan Thompson <thompson@nmrdesign.com>
Sent: Thursday, May 2, 2024 10:31 AM
To: richard.kasa; Henry Meier; RJ Holly; Shawn Lee
Cc: Brian Giambastiani; Keith McCurry; 'Kevin Kramer'; Edward Johnson; 'Marty Shaffer'; Adam Willoughby; Chad Hansen; Jaime Munoz
Subject: RE: Modoc Medical Center SNF Resident Room Door Closers
Attachments: [Door Closers.pdf](#)

External (thompson@nmrdesign.com)

[Report This Email](#) [FAQ](#) [Protection by INKY](#)

Please see attached with the doors highlighted in yellow that will no longer have closers.

Thanks,

Nathan Thompson

Associate Principal Architect



NICHOLS, MELBURG & ROSSETTO

ARCHITECTS + ENGINEERS

300 Knollcrest Drive, Redding, CA 96002

(530) 222-3300 | nmrdesign.com



From: richard.kasa <richard.kasa@kasahm.com>
Sent: Thursday, May 2, 2024 10:24 AM
To: Nathan Thompson <thompson@nmrdesign.com>; Henry Meier <HMeier@swinerton.com>; RJ Holly <RJ.Holly@swinerton.com>; Shawn Lee <ShaLee@swinerton.com>
Cc: Brian Giambastiani <BRIAN.GIAMBASTIANI@swinerton.com>; Keith McCurry <KMcCurry@swinerton.com>; 'Kevin Kramer' <kkramer@modocmedicalcenter.org>; Edward Johnson <e.johnson@modocmedicalcenter.org>; 'Marty Shaffer' <M.Shaffer@modocmedicalcenter.org>; Adam Willoughby <A.Willoughby@modocmedicalcenter.org>; Chad Hansen <Chad.Hansen@swinerton.com>; Jaime Munoz <Jaime.Munoz@swinerton.com>
Subject: RE: Modoc Medical Center SNF Resident Room Door Closers

Nate Can you mark up a floor plan so Swinerton can get the deduct pricing

Sent from my phone. Please forgive typos.
Richard S Kasa, PE
Sr. Project Manager

----- Original message -----

From: Nathan Thompson <thompson@nmrdesign.com>

Date: 5/2/24 8:32 AM (GMT-08:00)

To: Henry Meier <HMeier@swinerton.com>, RJ Holly <RJ.Holly@swinerton.com>, Shawn Lee <ShaLee@swinerton.com>

Cc: Brian Giambastiani <BRIAN.GIAMBASTIANI@swinerton.com>, Keith McCurry <KMcCurry@swinerton.com>, 'Kevin Kramer' <kkramer@modocmedicalcenter.org>, Edward Johnson <e.johnson@modocmedicalcenter.org>, 'Marty Shaffer' <M.Shaffer@modocmedicalcenter.org>, Adam Willoughby <A.Willoughby@modocmedicalcenter.org>, richard.kasa@kasahm.com, Chad Hansen <Chad.Hansen@swinerton.com>, Jaime Munoz <Jaime.Munoz@swinerton.com>

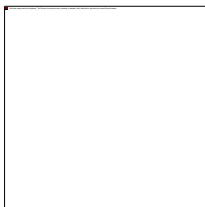
Subject: RE: Modoc Medical Center SNF Resident Room Door Closers

These are still under review with HCAI we will have to either pick up in a backcheck (hopefully we won't have one) or address after approval.

Thanks,

Nathan Thompson

Associate Principal Architect



NICHOLS, MELBURG & ROSSETTO

ARCHITECTS + ENGINEERS

300 Knollcrest Drive, Redding, CA 96002

(530) 222-3300 | nmrdesign.com



From: Henry Meier <HMeier@swinerton.com>

Sent: Wednesday, May 1, 2024 5:36 PM

To: Nathan Thompson <thompson@nrmrdesign.com>; RJ Holly <RJ.Holly@swinerton.com>; Shawn Lee <Shalee@swinerton.com>
Cc: Brian Giambastiani <BRIAN.GIAMBASTIANI@swinerton.com>; Keith McCurry <KMcCurry@swinerton.com>; 'Kevin Kramer' <kkramer@modocmedicalcenter.org>; Edward Johnson <e.johnson@modocmedicalcenter.org>; 'Marty Shaffer' <M.Shaffer@modocmedicalcenter.org>; Adam Willoughby <A.Willoughby@modocmedicalcenter.org>; richard.kasa@kasahm.com; Chad Hansen <Chad.Hansen@swinerton.com>; Jaime Munoz <Jaime.Munoz@swinerton.com>
Subject: RE: Modoc Medical Center SNF Resident Room Door Closers

Nate,

Can you issue as an ASI or do you want us to submit an RFI? We need something to identify the door openings so we can send to our door sub and request a credit.

From: richard.kasa@kasahm.com <richard.kasa@kasahm.com>
Sent: Wednesday, May 1, 2024 4:10 PM
To: Nathan Thompson <thompson@nrmrdesign.com>
Cc: Henry Meier <HMeier@swinerton.com>; Brian Giambastiani <BRIAN.GIAMBASTIANI@swinerton.com>; Keith McCurry <KMcCurry@swinerton.com>; 'Kevin Kramer' <kkramer@modocmedicalcenter.org>; Edward Johnson <e.johnson@modocmedicalcenter.org>; 'Marty Shaffer' <M.Shaffer@modocmedicalcenter.org>; Adam Willoughby <A.Willoughby@modocmedicalcenter.org>
Subject: RE: Modoc Medical Center SNF Resident Room Door Closers

+ Henry and Brian and Keith

The closers were required by the criteria documents. We are OK with deleting them. However, we will want a credit back for 26 closers plus labor to install. Please prepare a PCO for this. Thanks.

Richard S Kasa, PE

Sr. Project Manager

Kasa Healthcare Management

775-720-9685

richard.kasa@kasahm.com

From: Nathan Thompson <thompson@nrmrdesign.com>
Sent: Wednesday, May 1, 2024 1:43 PM
To: richard.kasa@kasahm.com
Subject: RE: Modoc Medical Center SNF Resident Room Door Closers

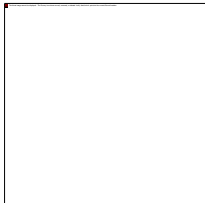
Did not get an answer – But I would recommend closers be eliminated

I did however find out that there is no code requirement for sloped tops on the wardrobes in resident rooms it is strictly an owner elected decision.

Thanks,

Nathan Thompson

Associate Principal Architect



NICHOLS, MELBURG & ROSSETTO

ARCHITECTS + ENGINEERS

300 Knollcrest Drive, Redding, CA 96002

(530) 222-3300 | nmrdesign.com



From: richard.kasa@kasahm.com <richard.kasa@kasahm.com>
Sent: Wednesday, May 1, 2024 12:13 PM
To: Nathan Thompson <thompson@nmrdesign.com>
Subject: RE: Modoc Medical Center SNF Resident Room Door Closers

Did you ever get an answer to this?

Richard S Kasa, PE

Sr. Project Manager

Kasa Healthcare Management

775-720-9685

richard.kasa@kasahm.com

From: Nathan Thompson <thompson@nmrdesign.com>
Sent: Tuesday, April 16, 2024 4:31 PM
To: richard.kasa@kasahm.com
Cc: 'Shawn Lee' <shalee@swinerton.com>; 'Keith McCurry' <kmccurry@swinerton.com>
Subject: Modoc Medical Center SNF Resident Room Door Closers

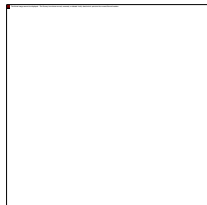
Richard,

I am in the process of reviewing the door hardware for the SNF, I remember going through the door hardware with you Marty and Keith, but don't necessarily remember if closers were specifically requested on the resident room doors. These are not required by code. If we leave these on I think the facility will be fighting doors as they try to get beds/wheelchairs in and out of the rooms since we don't have mag hold opens in each of the rooms. Do we want to eliminate the closers on these 26 doors?

Thanks,

Nathan Thompson

Associate Principal Architect



NICHOLS, MELBURG & ROSSETTO

ARCHITECTS + ENGINEERS

300 Knollcrest Drive, Redding, CA 96002

(530) 222-3300 | nmrdesign.com





Self Perform Job 23044112 - SACSP DFH Modoc Skilled Nursing Facility

Attn: 22044005 -

Subject: PCI No. 0005

Work Order #

Description: 30minutes a door closer labor credit for removing closers from the resident rooms. A total of 26 doors.

Phase	Category	Description	Subcontractor	Quantity	Rate	Quote
787112	71111	Labor Credit		13 / HR	-130.30	-1,693.90
Subtotal						-1,693.90
					%	
Markup Subtotal						.00
PCI Total						-1,693.90

The incorporation of this revision in to the contractual scope of work may have an impact on our schedule, which is yet to be finalized. Once determined, the job schedule will be adjusted accordingly to show the effect of this revision on the final project completion date. The terms (cost and schedule impact) of this change order request are subject to review and a requote if not accepted within days of its issuance.

We **HAVE** proceeded with this revised work. Please issue a formal change order.

If you have any questions or comments pertaining to this matter, please contact the undersigned.

Sincerely,
Swinerton Builders

Quotation accepted by:
SWINERTON BUILDERS

Chelsea Goins
Project Manager
Date:

Date: _____

Delta	Description	Date
▲	HCAI BCK01	10/17/2023
▲	HCAI BCK02	03/25/2024
▲	ACD000X	-/-/-

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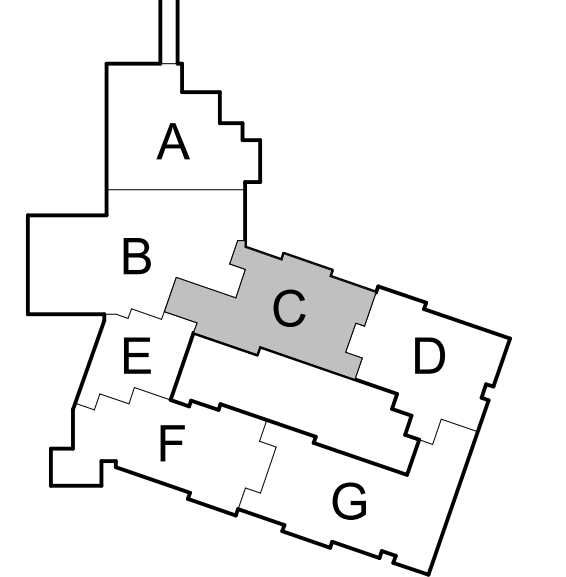
AGENCY APPROVAL

HCAI #1230002-25-03

LICENSE STAMPS



KEYPLAN



PROJECT NAME
A PROPOSED INCREMENT 3: MOUNTAIN VIEW SKILLED NURSING FACILITY

FOR
MODOC MEDICAL CENTER

1111 N. NAGLE STREET
ALTURAS, CA 94601

SHEET TITLE
ENLARGED PLAN - SECTOR C

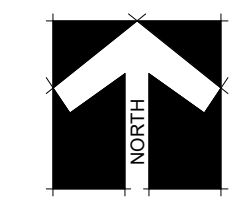
DRAWING STATUS
100% CONSTRUCTION DOCUMENTS

Drawn By	PW
Date Issued	02/01/2024
Scale	AS NOTED
Project No.	21-4177

SHEET No.
A221C



REFER TO SHEET A281 FOR TYPICAL PATIENT ROOM CEILING INFORMATION



ENLARGED FLOOR PLAN - SECTOR C

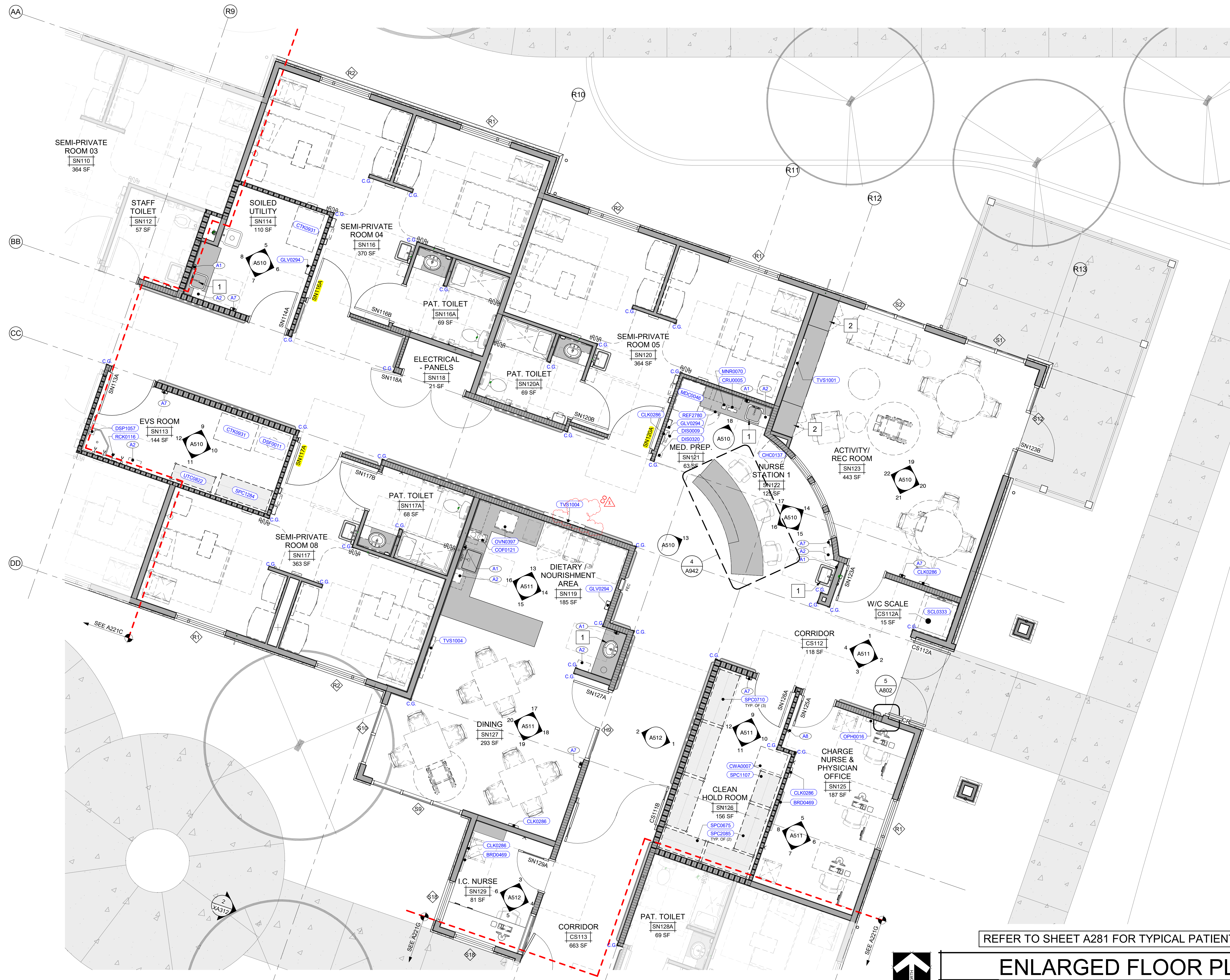
SCALE: 1/4" = 1'-0"

PARTITION TYPE LEGEND	
	NON-RATED PARTITION
	1-HOUR FIRE PARTITION, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	1-HOUR SMOKE BARRIER, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	1-HOUR FIRE BARRIER, 60 MIN. OPENING PROTECTIVE AT EXIT ENCLOSURES, 45 MIN. TYPICAL CBC TABLE 716.5
	2-HOUR FIRE BARRIER, 90 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	2-HOUR FIRE WALL, 90 MIN. OPENING PROTECTIVE, CBC 716.5

PLAN SYMBOL LEGEND	
	FLOOR DRAIN
	FLOOR SINK
	CORNER GUARD
	FIRE EXTINGUISHER
	FIRE EXTINGUISHER CABINET (SEMI-RECESSED) AND FIRE EXTINGUISHER - SEE DETAILS 1/A951 & 5/A951
	WINDOW / WINDOW SYSTEM - SEE SHEETS A720 & A721
	CARD READER
	PUSH BUTTON/PUSH PLATE FOR DOOR OPERATOR
	TOUCHLESS SWITCH FOR DOOR OPERATOR
	TIME CLOCK
	KEYPAD
	MEDICAL EQUIPMENT TAG

GENERAL PLAN NOTES	
A.	SEE SHEET G002 FOR GENERAL NOTES AND SYMBOLS
B.	SEE SHEET G110 FOR LIFE SAFETY PLAN
C.	SEE SHEET G200 FOR ACCESSIBILITY PLAN
D.	SEE SHEETS A211A - A211F FOR DIMENSIONS AND PARTITION TYPE DESIGNATIONS
E.	SEE SHEET G111 FOR PARTITION STC RATINGS
F.	SEE SHEET A901 FOR TYPICAL INTERIOR METAL PARTITION DETAILS
G.	REFER TO DETAIL 5/A901 FOR WALL INTERSECTION PRIORITIES
H.	REFER TO SHEETS A760 - A762 FOR NON-RATED AND RATED PARTITION ASSEMBLIES
I.	SEE SHEETS A700 - A702 FOR FINISH SCHEDULE
J.	COORDINATE LOCATION OF POWER & DATA RECEPTACLES WITH EQUIPMENT AND FURNISHINGS
K.	VERIFY BACKING AND STRUCTURAL SUPPORT FOR CEILING AND WALL-MOUNTED EQUIPMENT
L.	REFER TO ID SHEETS FOR FURNITURE PLANS
M.	FURNITURE, WHERE SHOWN, IS FOR REFERENCE ONLY
N.	FIRE-RATED BARRIERS, FIRE-RATED PARTITIONS, AND SMOKE BARRIERS SHALL EXTEND TO THE INTERIOR FACE OF EXTERIOR SHEATHING AT EXTERIOR WALLS
O.	SEE EQUIPMENT SCHEDULE A900 FOR EQUIPMENT INFORMATION

SHEET NOTES	
1	HANDWASH FIXTURE
2	FULL HEIGHT CABINET 2'-0" DEEP UON



REFER TO SHEET A281 FOR TYPICAL PATIENT ROOM CEILING INFORMATION

ENLARGED FLOOR PLAN - SECTOR D

SCALE: 1/4" = 1'-0"

PARTITION TYPE LEGEND	
	NON-RATED PARTITION
	1-HOUR FIRE PARTITION, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	1-HOUR SMOKE BARRIER, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	1-HOUR FIRE BARRIER, 60 MIN. OPENING PROTECTIVE AT EXIT ENCLOSURES, 45 MIN. TYPICAL CBC TABLE 716.5
	2-HOUR FIRE BARRIER, 90 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	2-HOUR FIRE WALL, 90 MIN. OPENING PROTECTIVE, CBC 716.5

PLAN SYMBOL LEGEND	
	FLOOR DRAIN
	FLOOR SINK
	CORNER GUARD
	FIRE EXTINGUISHER
	FIRE EXTINGUISHER CABINET (SEMI-RECESSED) AND FIRE EXTINGUISHER - SEE DETAILS 1A951 & 5/A951
	WINDOW / WINDOW SYSTEM - SEE SHEETS A720 & A721
	CARD READER
	PUSH BUTTON/PUSH PLATE FOR DOOR OPERATOR
	TOUCHLESS SWITCH FOR DOOR OPERATOR
	TIME CLOCK
	KEYPAD
	MEDICAL EQUIPMENT TAG

GENERAL PLAN NOTES	
A.	SEE SHEET G002 FOR GENERAL NOTES AND SYMBOLS
B.	SEE SHEET G110 FOR LIFE SAFETY PLAN
C.	SEE SHEET G200 FOR ACCESSIBILITY PLAN
D.	SEE SHEETS A211A - A211F FOR DIMENSIONS AND PARTITION TYPE DESIGNATIONS
E.	SEE SHEET G111 FOR PARTITION STC RATINGS
F.	SEE SHEET A901 FOR TYPICAL INTERIOR METAL PARTITION DETAILS
G.	REFER TO DETAIL 5/A901 FOR WALL INTERSECTION PRIORITIES
H.	REFER TO SHEETS A760 - A762 FOR NON-RATED AND RATED PARTITION ASSEMBLIES
I.	SEE SHEETS A700 - A702 FOR FINISH SCHEDULE
J.	COORDINATE LOCATION OF POWER & DATA RECEPTACLES WITH EQUIPMENT AND FURNISHINGS
K.	VERIFY BACKING AND STRUCTURAL SUPPORT FOR CEILING AND WALL-MOUNTED EQUIPMENT
L.	REFER TO ID SHEETS FOR FURNITURE PLANS
M.	FURNITURE, WHERE SHOWN, IS FOR REFERENCE ONLY
N.	FIRE-RATED BARRIERS, FIRE-RATED PARTITIONS, AND SMOKE BARRIERS SHALL EXTEND TO THE INTERIOR FACE OF EXTERIOR SHEATHING AT EXTERIOR WALLS
O.	SEE EQUIPMENT SCHEDULE A900 FOR EQUIPMENT INFORMATION

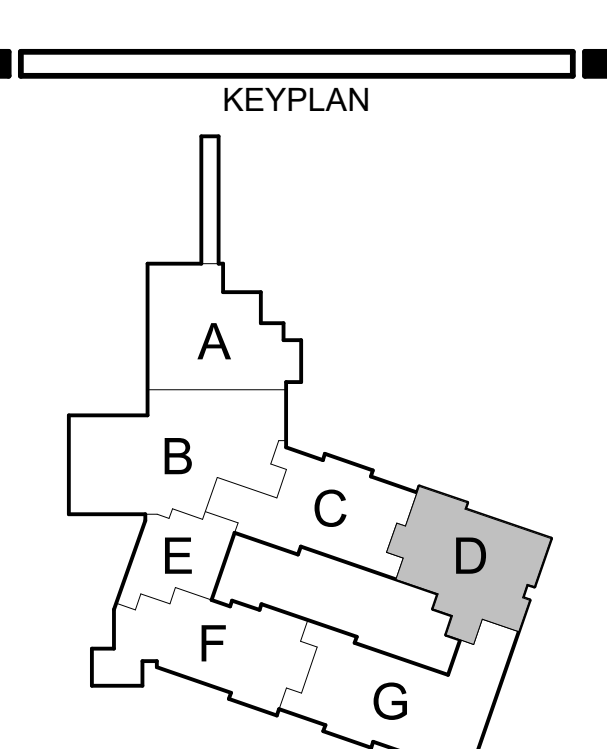
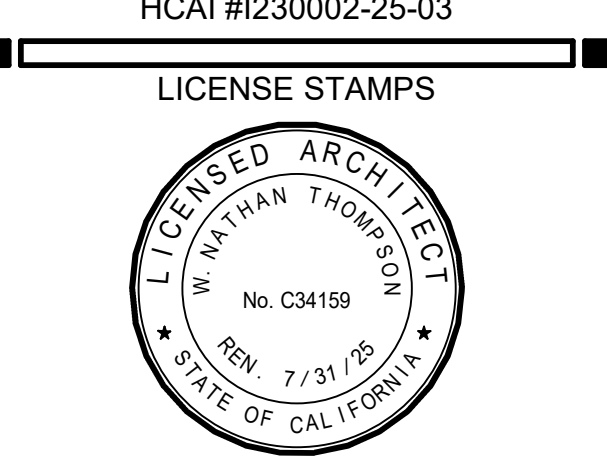
SHEET NOTES	
1	HANDWASH FIXTURE
2	FULL HEIGHT CABINET 2'-0" DEEP UON



REVISIONS		
Delta	Description	Date
1	HCAI BCK01	10/17/2023
2	ACD000X	10/17/2023

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AGENCY APPROVAL
 HCAI #1230002-25-03



PROJECT NAME
A PROPOSED INCREMENT 3: MOUNTAIN VIEW SKILLED NURSING FACILITY

FOR
MODOC MEDICAL CENTER

1111 N. NAGLE STREET
 ALTURAS, CA 96101

SHEET TITLE
ENLARGED PLAN - SECTOR D

DRAWING STATUS
 100% CONSTRUCTION DOCUMENTS

Drawn By	PW
Date Issued	02/01/2024
Scale	AS NOTED
Project No.	21-4177

SHEET No.
A221D



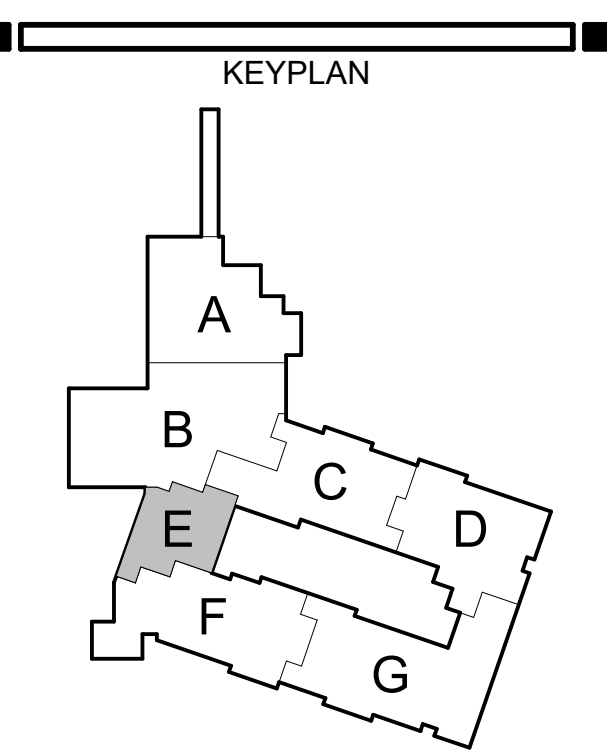
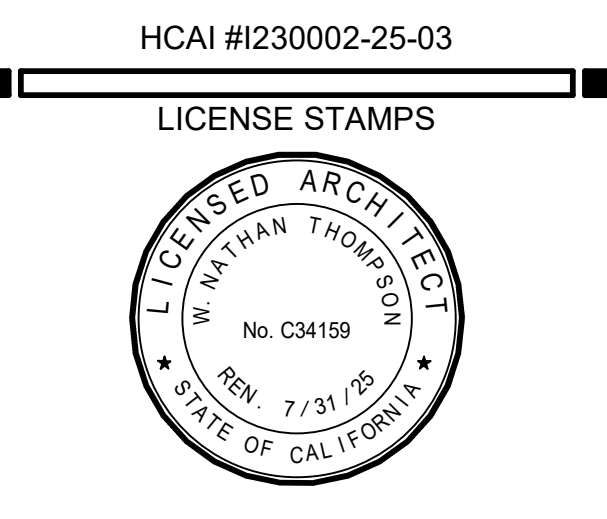
REVISIONS

Delta	Description	Date
1	HCAI BCK01 ACD000X	10/17/2023

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AGENCY APPROVAL

HCAI #1230002-25-03



PROJECT NAME
A PROPOSED INCREMENT 3: MOUNTAIN VIEW SKILLED NURSING FACILITY

FOR

MODOC MEDICAL CENTER

1111 N. NAGLE STREET
 ALTURAS, CA 96101

SHEET TITLE

ENLARGED FLOOR PLAN - SECTOR E

DRAWING STATUS

100% CONSTRUCTION DOCUMENTS

Drawn By	PW
Date Issued	02/01/2024
Scale	AS NOTED
Project No.	21-4177

SHEET No.
A221E

REFER TO SHEET A281 FOR TYPICAL PATIENT ROOM CEILING INFORMATION

ENLARGED FLOOR PLAN - SECTOR E

SCALE: 1/4" = 1'-0"

PARTITION TYPE LEGEND

	NON-RATED PARTITION		2-HOUR FIRE BARRIER, 90 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	1-HOUR FIRE PARTITION, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5		2-HOUR FIRE WALL, 90 MIN. OPENING PROTECTIVE, CBC 716.5
	1-HOUR SMOKE BARRIER, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5		
	1-HOUR FIRE BARRIER, 60 MIN. OPENING PROTECTIVE AT EXIT ENCLOSURES, 45 MIN. TYPICAL CBC TABLE 716.5		

PLAN SYMBOL LEGEND

	FLOOR DRAIN
	FLOOR SINK
	CORNER GUARD
	FIRE EXTINGUISHER
	FIRE EXTINGUISHER CABINET (SEMI-RECESSED) AND FIRE EXTINGUISHER - SEE DETAILS 1/A951 & 5/A951
	WINDOW / WINDOW SYSTEM - SEE SHEETS A720 & A721
	CARD READER
	PUSH BUTTON/PUSH PLATE FOR DOOR OPERATOR
	TOUCHLESS SWITCH FOR DOOR OPERATOR
	TIME CLOCK
	KEYPAD
	MEDICAL EQUIPMENT TAG

GENERAL PLAN NOTES

A. SEE SHEET G002 FOR GENERAL NOTES AND SYMBOLS	K. VERIFY BACKING AND STRUCTURAL SUPPORT FOR CEILING AND WALL-MOUNTED EQUIPMENT
B. SEE SHEET G110 FOR LIFE SAFETY PLAN	L. REFER TO ID SHEETS FOR FURNITURE PLANS
C. SEE SHEET G200 FOR ACCESSIBILITY PLAN	M. FURNITURE, WHERE SHOWN, IS FOR REFERENCE ONLY
D. SEE SHEETS A211A - A211F FOR DIMENSIONS AND PARTITION TYPE DESIGNATIONS	N. FIRE-RATED BARRIERS, FIRE-RATED PARTITIONS, AND SMOKE BARRIERS SHALL EXTEND TO THE INTERIOR FACE OF EXTERIOR SHEATHING AT EXTERIOR WALLS
E. SEE SHEET G111 FOR PARTITION STC RATINGS	O. SEE EQUIPMENT SCHEDULE A900 FOR EQUIPMENT INFORMATION
F. SEE SHEET A901 FOR TYPICAL INTERIOR METAL PARTITION DETAILS	
G. REFER TO DETAIL 5/A901 FOR WALL INTERSECTION PRIORITIES	
H. REFER TO SHEETS A760 - A762 FOR NON-RATED AND RATED PARTITION ASSEMBLIES	
I. SEE SHEETS A700 - A702 FOR FINISH SCHEDULE	
J. COORDINATE LOCATION OF POWER & DATA RECEPTACLES WITH EQUIPMENT AND FURNISHINGS	

SHEET NOTES

1	FULL HEIGHT CABINET 2'-0" DEEP UON
---	------------------------------------

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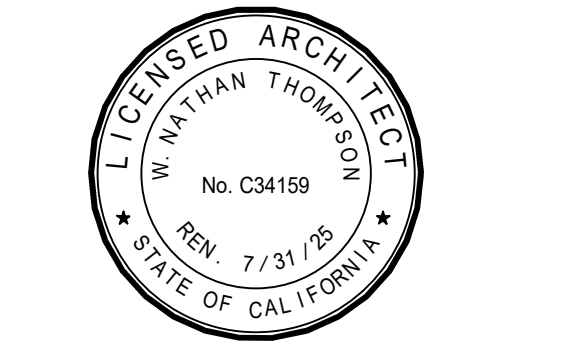
Delta	Description	Date
A	HCAI BCK01	10/17/2023
B	HCAI BCK02	03/25/2024

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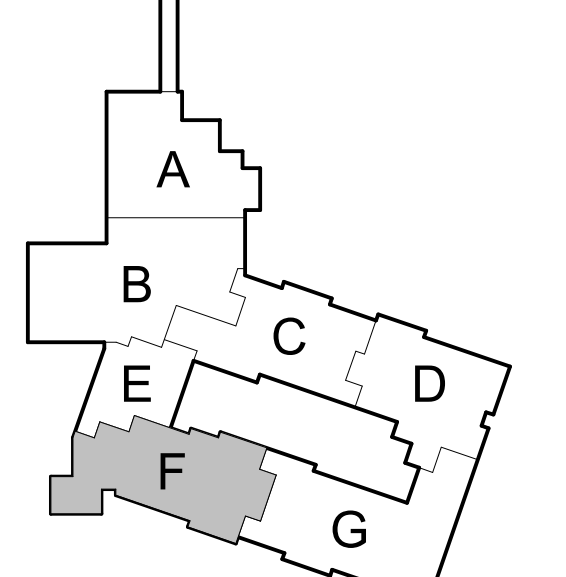
AGENCY APPROVAL

HCAI #1230002-25-03

LICENSE STAMPS



KEYPLAN



PROJECT NAME
**A PROPOSED
 INCREMENT 3:
 MOUNTAIN VIEW
 SKILLED NURSING
 FACILITY**

FOR
**MODOC MEDICAL
 CENTER**

1111 N. NAGLE STREET
 ALTURAS, CA 94601

SHEET TITLE

**ENLARGED PLAN -
 SECTOR F**

DRAWING STATUS

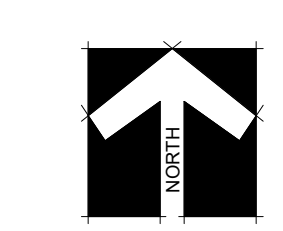
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 DOCUMENTS

Drawn By	PW
Date Issued	02/01/2024
Scale	AS NOTED
Project No.	21-4177

SHEET No.
A221F



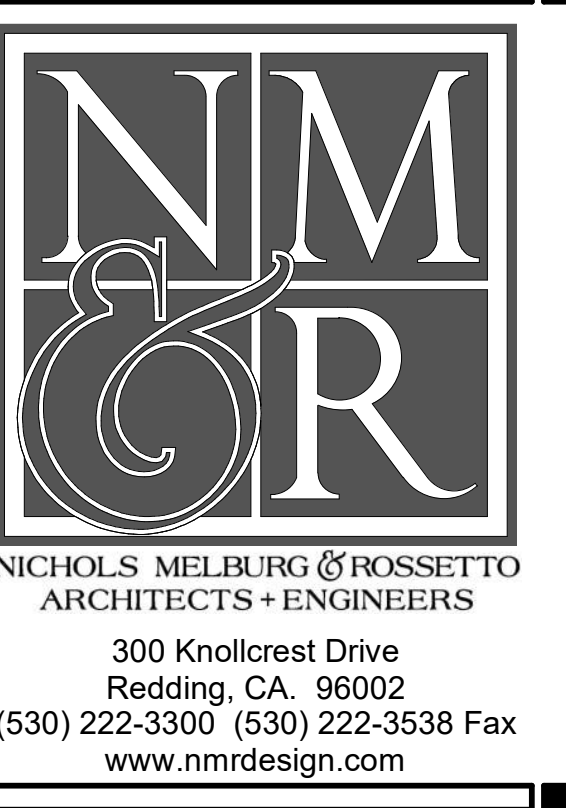
REFER TO SHEET A280 FOR TYPICAL SPECIAL PURPOSE ROOM INFORMATION
 REFER TO SHEET A281 FOR TYPICAL PATIENT ROOM CEILING INFORMATION



ENLARGED FLOOR PLAN - SECTOR F

SCALE: 1/4" = 1'-0"

PARTITION TYPE LEGEND		PLAN SYMBOL LEGEND		GENERAL PLAN NOTES		SHEET NOTES	
	NON-RATED PARTITION		2-HOUR FIRE BARRIER, 90 MIN. OPENING PROTECTIVE, CBC TABLE 716.5		FLOOR DRAIN		HANDWASH FIXTURE
	1-HOUR FIRE PARTITION, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5		2-HOUR FIRE WALL, 90 MIN. OPENING PROTECTIVE, CBC TABLE 716.5		FLOOR SINK		S.S. CASEWORK WITH SOLID SURFACE COUNTERTOP
	1-HOUR SMOKE BARRIER, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5		FIRE EXTINGUISHER		CORNER GUARD		
	1-HOUR FIRE BARRIER, 60 MIN. OPENING PROTECTIVE AT EXIT ENCLOSURES, 45 MIN. TYPICAL CBC TABLE 716.5		FIRE EXTINGUISHER CABINET (SEMI-RECESSED) AND FIRE EXTINGUISHER - SEE DETAILS 1/A951 & 5/A951		FIRE EXTINGUISHER CABINET (SEMI-RECESSED) AND FIRE EXTINGUISHER - SEE DETAILS 1/A951 & 5/A951		
			WINDOW / WINDOW SYSTEM - SEE SHEETS A720 & A721		CARD READER		
			PUSH BUTTON/PUSH PLATE FOR DOOR OPERATOR		TOUCHLESS SWITCH FOR DOOR OPERATOR		
			TIME CLOCK		KEYPAD		
			MEDICAL EQUIPMENT TAG				
					SEE SHEET G002 FOR GENERAL NOTES AND SYMBOLS		VERIFY BACKING AND STRUCTURAL SUPPORT FOR CEILING AND WALL-MOUNTED EQUIPMENT
					SEE SHEET G110 FOR LIFE SAFETY PLAN		REFER TO ID SHEETS FOR FURNITURE PLANS
					SEE SHEET G200 FOR ACCESSIBILITY PLAN		FURNITURE, WHERE SHOWN, IS FOR REFERENCE ONLY
					SEE SHEETS A211A - A211F FOR DIMENSIONS AND PARTITION TYPE DESIGNATIONS		FIRE-RATED BARRIERS, FIRE-RATED PARTITIONS, AND SMOKE BARRIERS SHALL EXTEND TO THE INTERIOR FACE OF EXTERIOR SHEATHING AT EXTERIOR WALLS
					SEE SHEET G111 FOR PARTITION STC RATINGS		SEE EQUIPMENT SCHEDULE A900 FOR EQUIPMENT INFORMATION
					SEE SHEET A901 FOR TYPICAL INTERIOR METAL PARTITION DETAILS		
					REFER TO DETAIL 5/A901 FOR WALL INTERSECTION PRIORITIES		
					REFER TO SHEETS A760 - A762 FOR NON-RATED AND RATED PARTITION ASSEMBLIES		
					SEE SHEETS A700 - A702 FOR FINISH SCHEDULE		
					COORDINATE LOCATION OF POWER & DATA RECEPTACLES WITH EQUIPMENT AND FURNISHINGS		

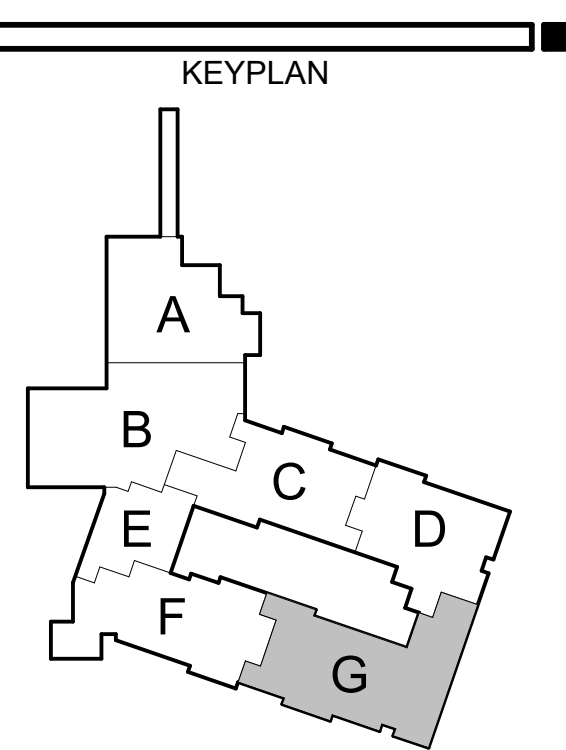
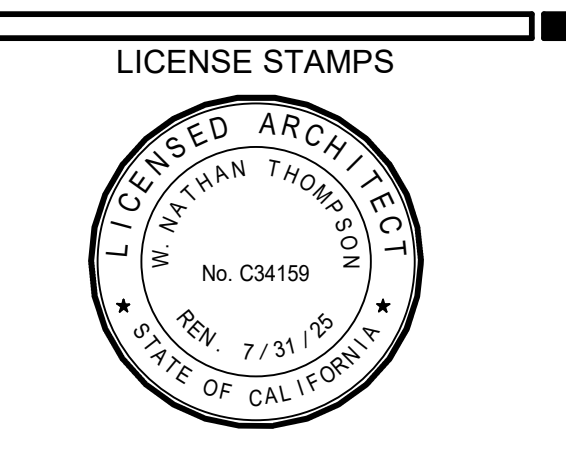


Delta	Description	Date
▲	HCAI BCK01	10/17/2023
▲	HCAI BCK02	03/25/2024
▲	ACD000X	04/11/2024

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AGENCY APPROVAL

HCAI #1230002-25-03



PROJECT NAME
**A PROPOSED
 INCREMENT 3:
 MOUNTAIN VIEW
 SKILLED NURSING
 FACILITY**
 FOR
**MODOC MEDICAL
 CENTER**

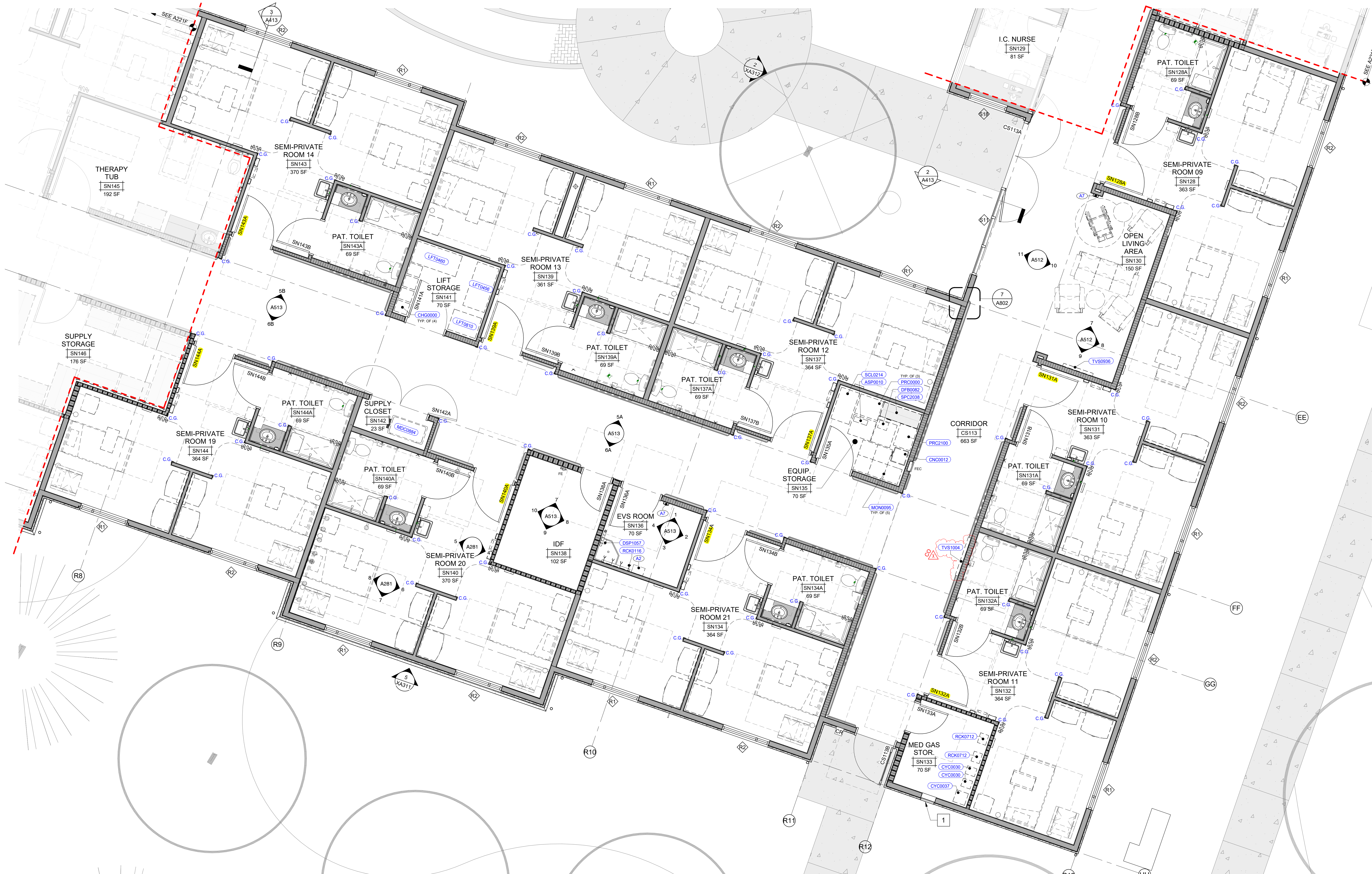
1111 N. NAGLE STREET
 ALTURAS, CA 96101

SHEET TITLE
**ENLARGED PLAN -
 SECTOR G**

DRAWING STATUS
 100% CONSTRUCTION
 DOCUMENTS

Drawn By	PW
Date Issued	02/01/2024
Scale	AS NOTED
Project No.	21-4177

SHEET No.
A221G



REFER TO SHEET A281 FOR TYPICAL PATIENT ROOM CEILING INFORMATION

ENLARGED FLOOR PLAN - SECTOR G

SCALE: 1/4" = 1'-0"

PARTITION TYPE LEGEND	
	NON-RATED PARTITION
	1-HOUR FIRE PARTITION, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	1-HOUR SMOKE BARRIER, 20 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	1-HOUR FIRE BARRIER, 60 MIN. OPENING PROTECTIVE AT EXIT ENCLOSURES, 45 MIN. TYPICAL CBC TABLE 716.5
	2-HOUR FIRE BARRIER, 90 MIN. OPENING PROTECTIVE, CBC TABLE 716.5
	2-HOUR FIRE WALL, 90 MIN. OPENING PROTECTIVE, CBC 716.5

PLAN SYMBOL LEGEND	
	FLOOR DRAIN
	FLOOR SINK
	CORNER GUARD
	FIRE EXTINGUISHER
	FIRE EXTINGUISHER CABINET (SEMI-RECESSED) AND FIRE EXTINGUISHER - SEE DETAILS 1A951 & 5/A951
	WINDOW / WINDOW SYSTEM - SEE SHEETS A720 & A721
	CARD READER
	PUSH BUTTON/PUSH PLATE FOR DOOR OPERATOR
	TOUCHLESS SWITCH FOR DOOR OPERATOR
	TIME CLOCK
	KEYPAD
	MEDICAL EQUIPMENT TAG

GENERAL PLAN NOTES	
A.	SEE SHEET G002 FOR GENERAL NOTES AND SYMBOLS
B.	SEE SHEET G110 FOR LIFE SAFETY PLAN
C.	SEE SHEET G200 FOR ACCESSIBILITY PLAN
D.	SEE SHEETS A211A - A211F FOR DIMENSIONS AND PARTITION TYPE DESIGNATIONS
E.	SEE SHEET G111 FOR PARTITION STC RATINGS
F.	SEE SHEET A901 FOR TYPICAL INTERIOR METAL PARTITION DETAILS
G.	REFER TO DETAIL 5/A901 FOR WALL INTERSECTION PRIORITIES
H.	REFER TO SHEETS A760 - A762 FOR NON-RATED AND RATED PARTITION ASSEMBLIES
I.	SEE SHEETS A700 - A702 FOR FINISH SCHEDULE
J.	COORDINATE LOCATION OF POWER & DATA RECEPTACLES WITH EQUIPMENT AND FURNISHINGS
K.	VERIFY BACKING AND STRUCTURAL SUPPORT FOR CEILING AND WALL-MOUNTED EQUIPMENT
L.	REFER TO ID SHEETS FOR FURNITURE PLANS
M.	FURNITURE, WHERE SHOWN, IS FOR REFERENCE ONLY
N.	FIRE-RATED BARRIERS, FIRE-RATED PARTITIONS, AND SMOKE BARRIERS SHALL EXTEND TO THE INTERIOR FACE OF EXTERIOR SHEATHING AT EXTERIOR WALLS
O.	SEE EQUIPMENT SCHEDULE A900 FOR EQUIPMENT INFORMATION

SHEET NOTES	
1	MECHANICAL LOUVER - SEE DETAILS 7/A812 AND 8/A812

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- ii. send us an e-mail to bjohnston@swinerton.com and in the body of such request you must state your e-mail, full name, IS Postal Address, telephone number, and account number. We do not need any other information from you to withdraw consent.. The consequences of your withdrawing consent for online documents will be that transactions may take a longer time to process..

Required hardware and software

Operating Systems:	Windows2000 or WindowsXP
Browsers (for SENDERS):	Internet Explorer 6.0 or above
Browsers (for SIGNERS):	Internet Explorer 6.0, Mozilla FireFox 1.0, NetScape 7.2 (or above)
Email:	Access to a valid email account
Screen Resolution:	800 x 600 minimum

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ATTACHMENT E

**LFHD FINANCIAL
STATEMENT**

**February 2025
(unaudited)**

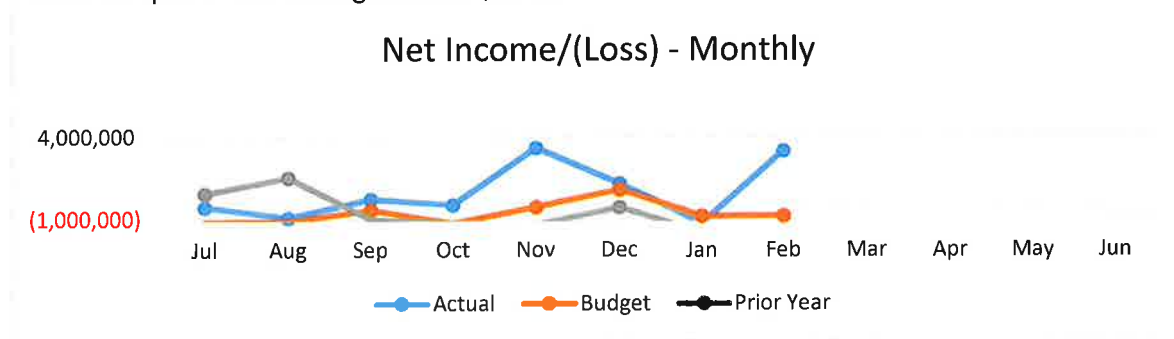


Modoc Medical Center
Financial Narrative
For the Month of February 2025

Prepared by Jin Lin, Finance Director

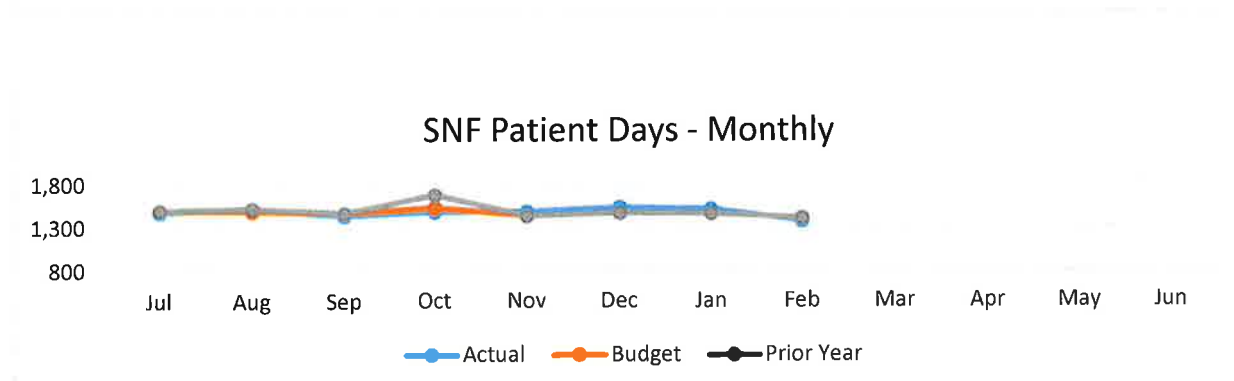
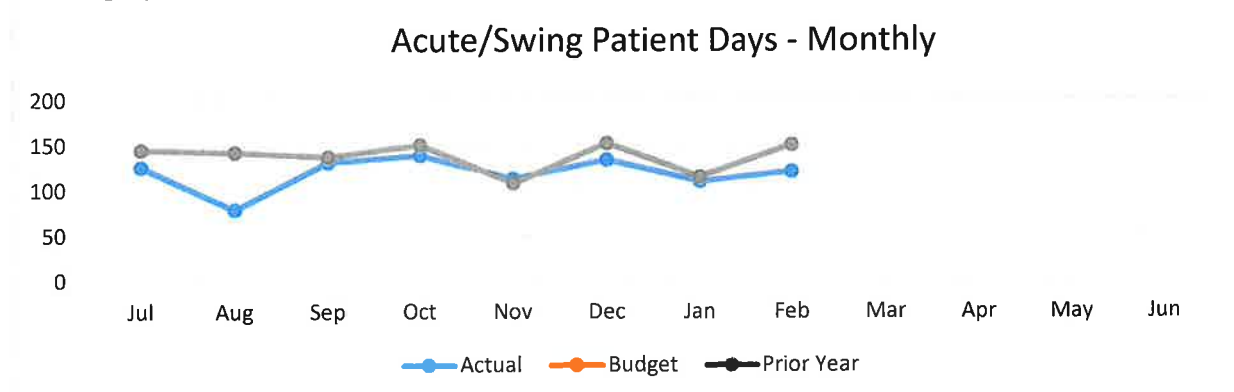
Summary

During the month of February, Modoc Medical Center reported a net income from operations of \$2.973 million that was under budget by \$234K. Inpatient revenue was down by \$101K and outpatient revenue was down by \$448K compared to the budget. Total patient revenue was \$4.115 million, showing a decrease of \$549K compared to the budget. Net income, including Non-Operating Activity, was \$3.163 million compared to the budget loss of \$794K.



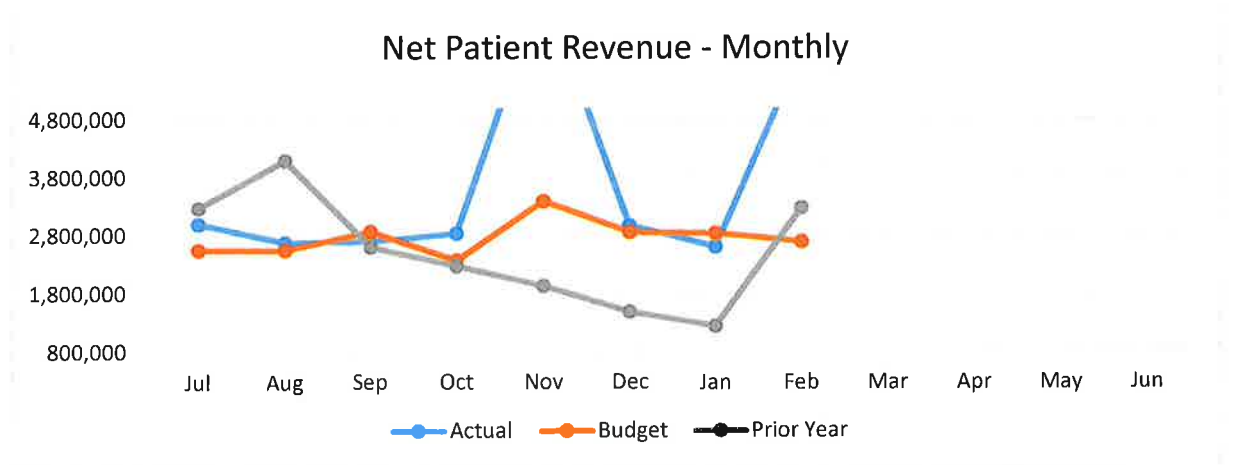
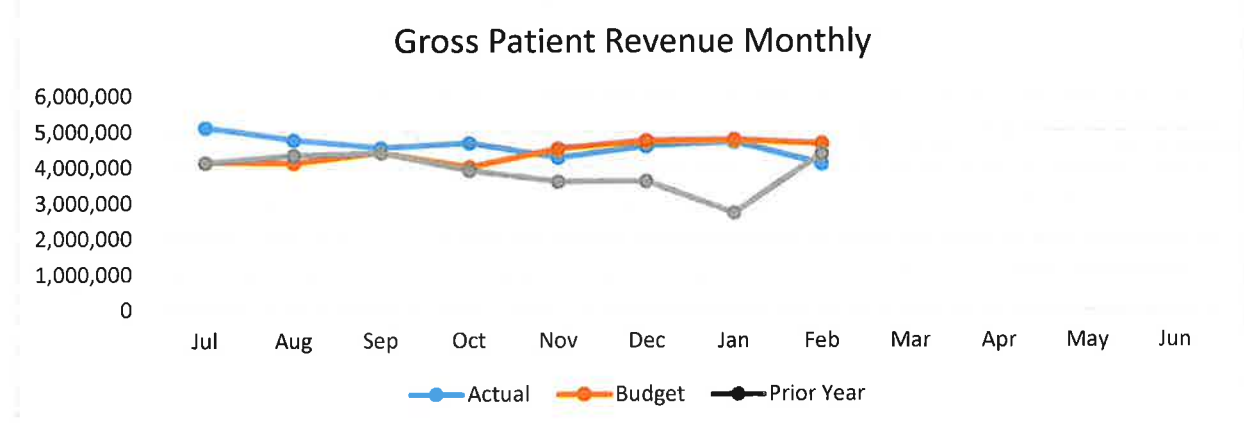
Patient Volumes

Combined Acute Days were under budget for the month by 20 days. The SNF Patient Days were down to 1,377 under budget by 36 days. Overall Inpatient Days were under budget by 65 days (1,498 actual vs. 1,563 budget). Outpatient visits in ER, Ambulance runs, Canby Clinic, Canby Dental, radiology, Ultrasounds, and CT were above budget, and under budget in Lab, Retail Pharmacy scripts, Alturas Clinic and Surgery.



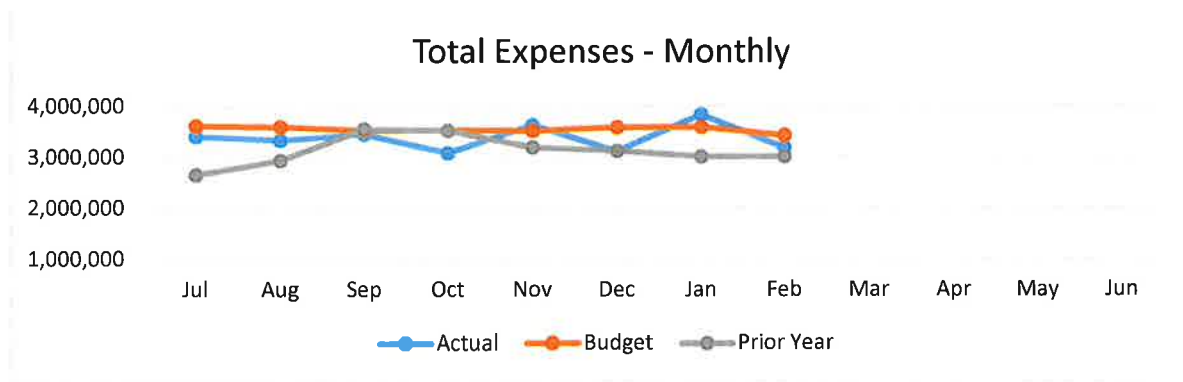
Revenues

Gross Patient Revenues were \$4.115 million, compared to the budget of \$4.663 million. Inpatient Revenue was \$1.162 million compared to the budget of \$1.263 million; and Outpatient Revenue was \$2.952 million compared to the budget of \$3.4 million. Net Revenue was \$6.16 million, compared to the budget of \$2.712 million due to IGT revenue we book into the Contractual Adjustment/Deduction from Revenue Account.



Expenses

Total Operating Expenses were \$3.189 million this month, compared to a budget of \$3.423 million. Operating expenses were down \$650K from the prior month, and the decrease was mainly in supplies and professional fees.



Non-Operating Activity

Non-Operating expenses for the month: Accrued Interest from USDA Loan was \$80K. The new SNF Interim Loan was decreased from the prior month, because we did an adjusted journal entry to reclassify the interim interest as a deferred interest, and this amount (\$140K/per month) is not going to show up on the income statement until these expenses are incurred. District Vouchers totaled \$14K. Interest income of \$135K from CDs and the new SNF interim loan, and Retail pharmacy showed a profit of \$5K. Total non-operating net income for the month was \$190K.

Balance Sheet

Cash increased for February by \$10.8 million to \$38.227 million due to the IGT payment of \$14 million we received. SNF App payment in February was \$3.063 million. The total liabilities decreased by \$261K because of the reclassification of the interim interest accrual. Days in Cash totaled 372. Days in AP totaled 14. Days in AR totaled 78. The current ratio was 1.59. Net AR as a percentage of gross AR was 40.34%.

Modoc Medical Center
Income Statement
For the month of Feb 2025

	Month	Feb-25 Budget	Variance	Prior Year Month	2025 YTD	2025 YTD Budget	Variance	Prior Year YTD
Revenues								
Room & Board - Acute	418,198	316,013	102,185	499,792	4,809,471	2,413,544	2,395,927	3,468,195
Room & Board - SNF	743,957	730,464	13,493	1,157,655	6,320,625	6,339,384	(18,759)	6,361,384
Ancillary	0	216,918	(216,918)	0	0	1,882,147	(1,882,147)	718,859
Total Inpatient Revenue	1,162,155	1,263,395	(101,240)	1,657,447	11,130,096	10,635,075	495,021	10,548,438
Outpatient Revenue	2,952,390	3,399,903	(447,513)	2,734,484	25,810,446	24,831,653	978,794	22,518,520
Total Patient Revenue	4,114,545	4,663,298	(548,753)	4,391,931	36,940,542	35,466,728	1,473,814	33,066,959
Bad Debts (580000,580011,58010)	(95,063)	154,188	(249,251)	1,587,181	2,141,696	1,172,845	968,852	4,291,420
Contractuals Adj	(1,777,427)	1,766,023	(3,543,450)	1,561,165	3,270,484	12,010,429	(8,739,946)	1,109,224
Admin Adj (5930002-593001,598)	28,063	55,665	(27,602)	0	1,635,592	412,238	1,223,354	0
Total Revenue Deductions	(1,844,428)	1,975,875	(3,820,303)	3,148,346	7,047,772	13,595,512	(6,547,739)	5,400,644
Net Patient Revenue	5,958,973	2,687,423	3,271,550	1,243,585	29,892,769	21,871,216	8,021,553	27,666,315
% of Charges	144.8%	57.6%	87.2%	28.3%	80.9%	61.7%	19.3%	83.7%
Other Revenue	202,790	24,725	178,065	37,745	464,278	364,800	99,478	439,741
Total Net Revenue	6,161,763	2,712,148	3,449,615	1,281,330	30,357,047	22,236,016	8,121,031	28,106,056
Expenses								
Salaries	1,392,813	1,520,736	(127,923)	1,265,139	11,779,984	12,974,404	(1,194,420)	10,739,423
Benefits and Taxes	309,262	338,508	(29,246)	316,350	2,556,411	2,797,241	(240,829)	2,351,376
Registry	336,686	318,534	18,152	230,303	2,311,525	2,548,273	(236,749)	2,057,064
Professional Fees	366,723	368,578	(1,855)	383,807	3,126,357	2,991,445	134,912	3,816,060
Purchased Services	118,801	195,047	(76,246)	138,295	1,353,278	1,507,191	(153,913)	1,099,733
Supplies	290,998	293,474	(2,476)	301,253	2,708,146	2,409,926	298,220	2,279,892
Repairs and Maint	22,479	28,499	(6,020)	12,211	250,786	251,212	(426)	182,134
Lease and Rental	648	3,836	(3,188)	3,251	37,981	30,688	7,293	28,324
Utilities	77,902	42,672	35,230	54,620	569,600	382,134	187,466	365,292
Insurance	45,671	42,779	2,892	37,133	368,690	342,232	26,458	316,599
Depreciation	163,743	172,980	(9,238)	177,445	1,408,913	1,383,843	25,070	1,390,856
Other	63,117	97,454	(34,337)	88,979	631,093	746,272	(115,179)	673,316
Total Operating Expenses	3,188,845	3,423,098	(234,254)	3,008,787	27,102,764	28,364,862	(1,262,098)	25,300,070
Income from Operations	2,972,918	(710,951)	3,683,869	(1,727,457)	3,254,283	(6,128,846)	9,383,129	2,805,986
Property Tax Revenue	0	(5,846)	5,846	(975)	1,339,079	1,365,067	(25,988)	1,390,036
Interest Income	134,733	180	134,553	32,885	904,414	522,673	381,741	431,294
Interest Expense	64,557	(71,857)	136,414	(78,661)	(911,590)	(623,610)	(287,980)	(653,795)
Gain/Loss on Asset Disposal/Fortera	0	0	0	0	0	0	0	(27,024)
Retail Pharmacy Net Activity	5,162	(2,842)	8,005	(27,024)	223,907	(111,467)	335,374	(94,008)
DISTRICT VOUCHERS AND OTHER	(14,459)	(2,400)	(12,059)	(2,961)	(68,814)	(2,400)	(66,414)	(14,400)
Total Non-Operating Revenue	189,994	(82,765)	272,760	(76,736)	1,486,997	1,150,263	336,734	1,032,103
Net Income/(Loss)	3,162,912	(793,716)	3,956,628	(1,804,193)	4,741,280	(4,978,583)	9,719,863	3,838,090
EBIDA								
Operating Margin %	48.2%	-26.2%	74.5%	-134.8%	10.7%	-27.6%	38.3%	10.0%
Net Margin %	51.3%	-29.3%	80.6%	-140.8%	15.6%	-22.4%	38.0%	13.7%
EBIDA Margin %	52.9%	-20.2%	73.2%	-120.8%	23.3%	-13.4%	36.6%	20.9%

Modoc Medical Center
Income Statement Trend

	FYE 2024 YTD YTD	FYE 2025 YTD YTD	Jul-24	Aug-24	Sep-24	Oct-24	Nov-24	Dec-24	Jan-25	Feb-25
Revenues										
Room & Board - Acute	3,468,195	4,809,471	681,023	405,005	744,172	708,677	666,206	613,961	572,229	418,198
Room & Board - SNF	6,361,384	6,320,625	824,217	827,753	766,813	810,479	689,749	832,648	825,009	743,957
Ancillary	718,859	0	0	0	0	0	0	0	0	0
Total Inpatient Revenue	10,548,438	11,130,096	1,505,240	1,232,758	1,510,985	1,519,156	1,355,955	1,446,608	1,397,238	1,162,155
Outpatient Revenue	22,518,520	25,810,446	3,638,233	3,557,140	3,056,540	3,181,959	2,934,115	3,157,692	3,332,377	2,952,390
Total Patient Revenue	33,066,959	36,940,542	5,143,473	4,789,898	4,567,524	4,701,115	4,290,070	4,604,300	4,729,615	4,114,545
Bad Debts	4,291,420	2,141,696	333,441	753,529	116,967	222,941	222,941	(123,520)	933,401	(95,063)
Contractual Adjs	1,109,224	3,270,484	983,239	1,186,979	1,267,377	1,839,209	(3,065,421)	1,722,745	1,113,784	(1,777,427)
Admin Aids	0	1,635,592	823,372	166,594	484,062	17,071	13,207	31,098	72,126	28,063
Total Revenue Deductions	5,400,644	7,047,772	2,140,052	2,107,102	1,868,406	1,856,280	(2,829,273)	1,630,322	2,119,311	(1,844,428)
Net Patient Revenue	27,666,315	29,892,769	3,003,421	2,682,796	2,699,118	2,844,835	7,119,343	2,973,978	2,610,305	5,958,973
% of Charges	83.7%	80.9%	58.4%	56.0%	59.1%	60.5%	165.9%	64.6%	55.2%	144.8%
Other Revenue	439,741	464,278	37,465	4,213	16,924	40,534	19,445	60,098	82,810	202,790
Total Net Revenue	28,106,056	30,357,047	3,040,886	2,687,009	2,716,042	2,885,369	7,138,788	3,034,076	2,693,114	6,161,763
Expenses										
Salaries	10,739,423	11,779,984	1,527,863	1,437,249	1,444,284	1,510,934	1,520,455	1,473,348	1,473,038	1,392,813
Benefits and Taxes	2,351,376	2,556,411	331,128	289,812	316,206	342,146	355,483	264,599	347,775	309,262
Registry	2,057,064	2,311,525	246,179	339,927	237,286	197,516	340,884	239,350	373,696	336,686
Professional Fees	3,816,060	3,126,357	467,629	382,442	407,095	270,910	356,859	277,732	596,966	366,723
Purchased Services	1,099,733	1,353,278	102,186	186,434	246,625	103,565	179,949	163,284	252,433	118,801
Supplies	2,279,892	2,708,146	358,177	288,679	357,516	265,495	511,257	233,935	402,088	290,998
Repairs and Maint	182,134	250,786	35,962	34,099	75,654	31,931	23,171	27,599	(110)	22,479
Lease and Rental	28,324	37,981	4,529	4,219	7,647	5,105	3,654	4,198	7,981	648
Utilities	365,292	569,600	48,137	65,094	74,090	68,206	70,685	101,132	64,353	77,902
Insurance	316,599	368,690	43,552	43,552	42,632	43,552	43,552	60,507	45,671	45,671
Depreciation	1,390,856	1,408,913	177,946	177,549	174,027	180,297	173,896	183,856	177,600	163,743
Other	673,316	631,093	68,109	84,564	100,195	80,562	55,469	81,796	97,281	63,117
Total Operating Expenses	25,300,070	27,102,764	3,411,397	3,333,621	3,483,258	3,100,221	3,635,314	3,111,337	3,838,773	3,188,845
Income from Operations	2,805,986	3,254,283	(370,511)	(646,611)	(767,216)	(214,851)	3,503,473	(77,261)	(1,145,658)	2,972,918
Property Tax Revenue	1,390,036	1,339,079	0	0	0	0	0	1,339,079	0	0
Interest Income	431,294	904,414	107,452	30,566	186,563	86,571	131,797	91,387	135,345	134,733
Interest Expense	(653,795)	(911,590)	(79,974)	(79,713)	(77,315)	(80,904)	(218,433)	(218,322)	(221,487)	64,557
Gain/Loss on Asset Disposal/Forte	(27,024)	0	0	0	0	0	0	0	0	0
Retail Pharmacy Net Activity	(94,008)	223,907	107,736	(171,454)	133,165	101,457	(43,333)	73,364	17,811	5,162
DISTRICT VOUCHERS AND OTHER	(14,400)	(68,814)	(9,862)	(4,090)	(2,952)	(7,714)	(12,375)	(7,911)	(9,450)	(14,459)
Total Non-Operating Revenue	1,032,103	1,486,997	125,353	(224,691)	239,460	99,410	(142,344)	1,277,597	(77,782)	189,993
Net Income	3,838,090	4,741,280	(245,158)	(871,303)	(527,755)	(115,441)	3,361,129	1,200,336	(1,223,440)	3,162,911
EBIDA	5,882,740	7,061,783	12,761	(614,041)	(276,413)	145,759	3,753,459	1,602,515	(824,352)	3,262,097
Operating Margin %	10.0%	10.7%	-12.2%	-24.1%	-28.2%	-7.4%	49.1%	-2.5%	-42.5%	48.2%
Net Margin %	13.7%	15.6%	-8.1%	-32.4%	-19.4%	-4.0%	47.1%	39.6%	-45.4%	51.3%
EBIDA Margin %	20.9%	23.3%	0.4%	-22.9%	-10.2%	5.1%	52.6%	52.8%	-30.6%	52.9%

Modoc Medical Center
Balance Sheet
For the month of February 2025

	Unaudited 2/28/2025	Unaudited 1/31/2025	Unaudited 12/31/2024	Unaudited 11/30/2024	Unaudited 10/31/2024	Unaudited 9/30/2024	Unaudited 8/31/2024	unaudited 7/31/2024	Audited 24-Jun
Cash	1,404,590	1,154,789	1,783,638	766,701	1,349,083	1,286,064	2,336,433	2,365,865	2,040,226
Investments	23,899,307	10,362,811	10,497,990	12,393,660	20,648,864	27,164,374	29,258,720	34,438,664	35,207,420
Designated Funds	12,922,637	15,885,462	19,189,416	27,001,756	3,004,313	3,003,877	1,222,069	1,220,579	1,218,830
Total Cash	38,226,534	27,403,061	31,471,044	40,162,118	25,002,260	31,454,315	32,817,221	38,025,108	38,466,476
Gross Patient AR	12,317,835	12,460,612	12,014,386	11,877,656	12,834,528	15,217,390	14,384,129	15,951,519	16,999,067
Allowances	(7,348,306)	(7,194,833)	(7,019,794)	(7,664,513)	(7,717,620)	(9,190,983)	(9,053,140)	(10,459,358)	(10,880,662)
Net Patient AR	4,969,529	5,265,779	4,994,592	4,213,143	5,116,908	6,026,407	5,330,989	5,492,161	6,118,405
% of Gross	40.3%	42.3%	41.6%	35.5%	39.9%	39.6%	37.1%	34.4%	36.0%
Third Party Receivable	(387,171)	10,220,971	11,560,050	10,220,971	(435,169)	(435,169)	(713,610)	(456,322)	-332,321
Other AR	534,816	559,179	544,751	575,125	607,392	549,917	564,585	744,835	601,047
Inventory	650,807	642,809	626,748	648,765	606,175	644,092	501,991	476,338	414,897
Prepays	546,553	601,634	575,318	553,767	630,453	748,609	635,005	678,955	729,187
Total Current Assets	44,541,068	44,693,433	49,772,503	56,373,888	31,528,020	38,988,171	39,136,181	44,961,075	45,997,691
Land (120000-120900)	713,540	713,540	713,540	713,540	713,540	713,540	713,540	713,540	713,540
Bldg & Improvements (121100-122500)	47,893,361	47,413,856	47,413,856	47,413,856	47,413,856	47,413,856	47,326,806	47,326,807	47,326,806
Equipment (124100-124204)	14,357,799	14,320,612	14,320,612	14,320,612	14,320,612	14,320,612	14,222,626	14,222,626	14,222,626
Construction in Progress (125000-125665)	44,039,570	42,270,651	38,600,009	30,560,100	27,009,050	20,576,305	20,513,275	20,359,462	20,284,111
Fixed Assets	107,004,269	104,718,658	101,048,017	93,008,108	89,457,057	83,024,313	82,776,246	82,622,435	82,547,083
Accum Depreciation	(19,317,427)	(20,085,777)	(19,907,979)	(19,723,925)	(19,549,863)	(19,369,849)	(19,195,631)	(19,017,884)	(18,839,740)
Net Fixed Assets	87,686,842	84,632,882	81,140,038	73,284,183	69,907,194	63,654,464	63,580,615	63,604,551	63,707,343
Other Assets	0	0	0	0	0	0	0	0	0
Total Assets	132,227,910	129,326,314	130,912,541	129,658,071	101,435,214	102,642,635	102,716,797	108,565,626	109,705,034
Accounts Payable	1,535,279	1,711,699	1,642,125	1,949,303	1,447,256	2,085,315	1,819,533	6,954,329	7,123,803
Accrued Payroll	1,273,450	1,292,732	1,187,780	1,047,141	905,404	1,439,060	1,329,159	1,252,679	1,043,403
Patient Trust Accounts	10,600	7,757	16,247	14,932	13,722	12,512	11,302	10,067	8,622
Third Party Payables	480,000	480,000	480,000	480,000	480,000	480,000	480,000	480,000	539,000
Accrued Interest									
Current Portion Liabilities	24,633,275	24,633,275	24,633,275	24,633,275	633,275	633,275	633,275	633,275	633,275
Other Current Liabilities/Accrued Interest	164,387	232,844	761,666	542,307	325,575	247,049	170,349	90,794	487,290
Total Current Liabilities	28,096,990	28,358,306	28,721,093	28,666,959	3,805,232	4,897,211	4,443,618	9,421,144	9,835,393
Long Term Liabilities	32,264,368	32,264,368	32,264,368	32,264,368	32,264,368	32,264,368	32,264,368	32,264,368	32,744,368
Total Liabilities	60,361,358	60,622,674	60,985,461	60,931,327	36,069,600	37,161,579	36,707,986	41,685,512	42,579,761
Fund Balance	67,125,273	67,125,273	67,125,273	67,125,273	67,125,273	67,125,273	67,125,273	67,125,273	67,125,273
Current Year Income/(Loss)	4,741,279	1,578,367	2,801,808	1,601,471	(1,759,659)	(1,644,217)	(1,116,461)	(245,159)	
Total Equity	71,866,552	68,703,640	69,927,080	68,726,744	65,365,614	65,481,056	66,008,812	66,880,114	67,125,273
Total Liabilities and Equity	132,227,910	129,326,314	130,912,541	129,658,071	101,435,213	102,642,635	102,716,797	108,565,625	109,705,034
Days in Cash	372	242	249	365	227	286	298	346	350
Days in AR (Gross)	78	79	76	75	81	96	91	101	107
Days in AP	14	16	15	18	13	19	17	63	65
Current Ratio	1.59	1.58	1.73	1.97	8.29	7.96	8.81	4.77	4.68

STATEMENT OF CASH FLOWS

February-25

	CURRENT MONTH	Feb-25	Jan-25	FISCAL YEAR YTD	Feb-25	Jun-24
CASH FLOWS FROM OPERATING ACTIVITIES						
NET INCOME	3,162,912			4,741,279		
ADJUSTMENTS TO RECONCILE NET INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES						
DEPRECIATION EXPENSE	-768,350	19,317,427	20,085,777	477,687	19,317,427	18,839,740
CHANGE IN PATIENT ACCOUNTS RECEIVABLE	296,250	4,969,529	5,265,779	1,148,876	4,969,529	6,118,405
CHANGE IN OTHER RECEIVABLES	10,632,505	147,645	10,780,150	121,081	147,645	268,726
CHANGE IN INVENTORIES	-7,998	650,807	642,809	-235,910	650,807	414,897
CHANGE IN PREPAID EXPENSES	55,080	546,553	601,634	182,634	546,553	729,187
CHANGE IN ACCOUNTS PAYABLE	-176,420	1,535,279	1,711,699	-5,588,525	1,535,279	7,123,803
CHANGE IN ACCRUED EXPENSES PAYABLE	-68,457	164,387	232,844	98,097	164,387	66,290
CHANGE IN ACCRUED SALARIES AND RELATED TAXES	-19,282	1,273,450	1,292,732	230,047	1,273,450	1,043,403
CHANGE IN OTHER PAYABLES	0	480,000	480,000	-59,000	480,000	539,000
NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES	9,943,328			-3,625,013		
CASH FLOWS FROM INVESTMENT ACTIVITIES						
PURCHASE OF EQUIPMENT/CIP	-2,285,611	107,004,269	104,718,658	-24,457,187	107,004,269	82,547,083
CUSTODIAL HOLDINGS	2,843	10,600	7,757	1,978	10,600	8,622
NET CASH PROVIDED (USED) BY INVESTING ACTIVITIES	-2,282,767			-24,455,208		
CASH FROM FINANCING ACTIVITIES						
Current Liability	0	24,633,275	24,633,275	23,579,000	24,633,275	1,054,275
Long Term Liability	0	32,264,368	32,264,368	-480,000	32,264,368	32,744,368
NET CASH PROVIDED (USED) BY FINANCING ACTIVITIES	0			23,099,000		
CASH AT BEGINNING OF PERIOD	27,403,061			38,466,476	6/30/2024	
NET INCREASE (DECREASE) IN CASH	10,823,473			-239,942		
CASH AT END OF PERIOD	38,226,534			38,226,534		

MODOC MEDICAL CENTER

"FULL TIME EQUIVALENT REPORT"

Twelve Months Ending: February 28th, 2025

Department	Feb-25	Jan-25	Dec-24	Nov-24	Oct-24	Sep-24	Aug-24	Jul-24	Jun-24	May-24	Apr-24	Mar-24	12 Mo Ave
Med / Surg	14.50	13.76	15.50	15.13	15.01	13.82	15.30	15.20	16.11	16.35	16.08	15.04	15.15
Comm Disease Care													0.00
Swing Beds													#DIV/0!
Long Term - SNF	54.32	54.41	54.93	57.77	54.72	54.02	55.09	51.19	56.39	54.00	54.30	56.28	54.79
Emergency Dept	13.95	11.94	10.36	12.71	11.10	12.09	12.19	10.73	11.94	12.36	9.94	10.87	11.68
Ambulance - Alturas	11.34	10.55	11.03	10.90	9.94	10.78	11.60	10.12	10.24	10.74	10.69	11.34	10.77
Clinic	18.54	16.84	16.87	17.84	18.33	18.26	18.57	18.61	16.40	17.04	16.62	19.67	17.80
Canby Clinic	10.39	9.27	9.23	9.84	9.93	8.21	8.03	7.46	6.27	7.38	7.45	6.95	8.37
Canby Dental	3.66	3.63	3.28	3.71	3.53	3.33	5.24	3.53	3.84	3.05	4.18	3.68	3.72
Surgery	3.97	3.30	3.79	3.26	3.35	3.60	3.92	4.25	4.01	4.15	4.05	4.13	3.82
IRR													0.00
Lab	9.09	8.56	7.97	8.21	8.33	8.60	8.76	9.05	10.10	10.77	9.36	9.38	9.02
Radiology	4.52	3.81	4.30	3.72	3.67	3.82	4.96	3.91	3.47	3.48	3.12	3.96	3.90
MRI													0.00
Ultrasound	1.31	1.26	1.29	1.36	1.27	1.34	1.33	1.32	1.31	1.31	1.32	1.39	1.32
CT	1.84	1.48	1.62	1.66	1.49	1.71	1.69	1.76	1.86	1.66	1.08	1.61	1.62
Pharmacy	1.33	1.38	1.85	2.07	2.15	2.16	1.77	1.93	1.84	2.16	2.12	2.05	1.90
Physical Therapy	6.34	6.34	4.60	5.78	6.27	5.71	6.99	6.51	8.22	6.24	6.29	7.65	6.41
Other PT													0.00
Dietary	13.37	12.65	11.85	12.83	12.77	12.33	12.01	11.76	11.02	11.22	11.16	11.83	12.07
Dietary Acute	7.60	7.27	8.06	8.43	7.59	7.67	8.26	7.81	7.24	7.74	7.91	7.23	7.73
Laundry	0.97	1.02	0.99	0.88	1.00	1.00	1.01	0.93	0.96	0.99	1.00	0.95	0.98
Activities	3.76	3.67	3.75	3.77	3.60	3.74	3.68	3.85	4.23	3.72	3.54	3.47	3.73
Social Services	1.95	1.87	1.88	1.92	1.79	1.93	1.97	1.97	2.04	2.05	1.98	1.75	1.93
Purchasing	3.18	3.04	2.95	3.02	3.06	3.05	3.07	3.26	2.96	3.19	3.15	3.11	3.09
Housekeeping	14.87	13.39	13.72	13.93	13.59	13.54	13.54	13.45	13.24	13.42	13.71	11.78	13.52
Maintenance	5.96	5.44	5.38	5.31	5.32	5.10	6.05	6.02	5.95	5.95	6.01	6.02	5.71
Data Processing	4.05	4.00	4.07	4.56	4.66	4.65	4.32	3.65	4.20	4.65	4.69	4.45	4.33
General Accounting	3.97	3.74	3.80	3.73	2.65	3.01	3.51	3.84	3.85	3.37	3.14	3.62	3.52
Patient Accounting	7.76	7.60	6.97	8.03	7.58	7.21	6.13	6.88	6.78	6.26	6.22	6.2	6.97
Administration	3.46	3.15	3.40	3.36	3.54	3.11	2.73	2.46	2.69	3.10	3.41	3.12	3.13
Human Resources	2.01	2.01	2.01	2.02	1.99	1.98	2.01	2.00	2.01	1.99	1.99	2.01	2.00
Medical Records	8.62	8.29	8.05	8.10	7.83	7.84	7.97	7.70	7.70	7.77	7.92	7.64	7.95
Nurse Administration	2.51	2.33	2.19	2.55	2.87	3.07	3.05	3.13	2.91	3.06	3.21	3.01	2.82
In-Service	1.00	1.00	1.00	1.00	1.00	1.01	1.00	1.00	1.00	1.00	1.00	1	1.00
Utilization Review	1.48	1.49	1.49	1.45	1.46	1.36	1.48	1.44	1.48	1.50	1.49	1.48	1.47
Quality Assurance	0.51	0.51	0.51	0.50	0.51	0.50	0.51	0.51	0.50	0.50	0.51	0.5	0.51
Infection Control	0.60	0.60	0.61	0.59	0.61	0.60	0.65	0.62	0.60	0.66	0.66	0.64	0.62
Retail Pharmacy	4.15	3.92	3.86	4.06	4.10	3.96	3.58	3.47	3.20	2.86	2.89	3.01	3.59
TOTAL	246.88	233.52	233.16	244.00	236.61	234.11	241.97	231.32	236.56	235.69	232.19	236.82	236.90

ATTACHMENT F

Kramer Contract Amendment



CHIEF EXECUTIVE OFFICER EMPLOYMENT AGREEMENT
Amendment #1

This Amendment changes the Employment Agreement between Modoc Medical Center (MMC) and Kevin Kramer (Kramer), that was made effective on February 22, 2022 and terminates on February 21, 2027. This amendment only changes annual increases that are described in Section 4.01 of the Employment Agreement as follows, all other provisions of the Employment Agreement and Section 4.01 shall remain in full force and effect and remain unchanged:

Kramer shall be given the same increases given to other employees annually based on MMC's implementation of healthcare minimum wage across all employees in the organization. These increases shall be 0.5% annually on Kramer's anniversary date and 3.5% annually on June 1 of each year until this contract expires or is renegotiated and accepted in writing by both Kramer and Modoc Medical Center. Increases shall go into effect during the first full pay period following Kramer's anniversary date or June 1 of each year under this Employment Agreement.

This Amendment is effective February 22, 2025 and Kramer shall be entitled to a retroactive 0.5% increase the first full pay period following his anniversary date in 2025, as outlined above.

Kevin Kramer, CEO

Carol Madison, Chair
Last Frontier Healthcare District dba
Modoc Medical Center

Date

Date

ATTACHMENT G

Dr. Edward Richert Professional Services Agreement 2025-2026



PROFESSIONAL SERVICES AGREEMENT

This **PROFESSIONAL SERVICES CONTRACT** (“Agreement”) is entered into as of the Effective Date, by and between **MODOC MEDICAL CENTER** (“MMC”) and **EDWARD P. RICHERT, MD, INC.** (“Professional Corporation”). MMC and Professional Corporation are sometimes referred to in this Agreement as a “Party” or collectively, as the “Parties.” Other capitalized terms are defined in this Agreement, including the Decision-Making Guidance, attached as **EXHIBIT E**.

I. RECITALS

- A.** MMC is a licensed acute care hospital facility in Alturas, California, providing inpatient, outpatient and other health care services to Alturas and surrounding communities. MMC owns, maintains and operates, in conjunction with its general acute hospital (“Hospital”) a skilled nursing facility (“SNF”), a rural health clinic (“Clinic”) and other services that are, to provide professional medical and ancillary services to the population residing in MMC’S geographic area, and MMC desires to assure adequate physician coverage for services provided at the Hospital, SNF, and Clinic.
- B.** Professional Corporation is a professional medical corporation that employs **EDWARD P. RICHERT, MD** (“Physician”), who is duly licensed to practice medicine in California, and is qualified to provide professional medical services, as described in this Agreement.
- C.** MMC believes that high standards of patient care can be achieved if Physician assumes the responsibilities set forth in this Agreement and desires to obtain professional medical services from Physician through this Agreement with Professional Corporation, as an independent contractor for the patients of the Hospital and Clinic, and for the residents of the SNF at the locations listed in **EXHIBIT A** or as they may be relocated to another location within reasonable proximity to such locations, and Physician desires to furnish such services upon the terms and conditions set forth in this Agreement.



THEREFORE, THE PARTIES AGREE:

1. PHYSICIAN RESPONSIBILITIES

- 1.1 Professional Services.** Physician shall personally provide the following services, consistent with the policies and procedures of MMC, to the Hospital, SNF, and Clinic and patients or residents thereof, provided that Physician's obligations hereunder are limited to the provision of services within Physician's professional capabilities.
- A. Medical Services.** Physician shall provide professional health care services to patients and residents of MMC Physician's medical subspecialty. Professional health care services include Medicare services, Medi-Cal services, workers compensation services, commercial insurance services, private payer services, and charity care. If, with the Joint Approval of MMC and the Medical Executive Committee, one or more allied health professionals shall be engaged to provide services to MMC's patients and residents, Physician shall share in providing professional supervision of allied health professionals employed by MMC in the Hospital, SNF, and Clinic without additional compensation. Physician shall cooperate with MMC to enable the MMC's participation in the Medicare, Medi-Cal, workers compensation services and commercial payor programs. Physician shall provide services to all patients, including Medicare, Medi-Cal and workers compensation services beneficiaries, in a non-discriminatory manner and in accordance with all applicable laws and MMC policies and procedures. Physician shall provide in addition to the foregoing services, the services described in **EXHIBIT B**.
- B. Schedule.** Physician will provide professional services for the number of hours per week and number of weeks per year as set forth in **EXHIBIT D**.
- C. Inpatient Services.** Physician shall share in attending to SNF and Clinic patients who are hospital inpatients except in cases when the care of the patient has been assumed by a hospitalist.
- 1.2 No Substitutions.** Physician shall personally perform services under this Agreement. Neither Professional Corporation nor Physician shall engage a substitute or subcontractor to provide these services, except with the Joint Approval of MMC and the Medical Executive Committee on a case by case basis, which Joint Approval may be withheld or conditioned in MMC's and the Medical Executive Committee's discretion. Any discontinuation of service by Physician, or any attempted substitution of Physician or any attempted delegation of Physician's obligations under this Agreement, without the required approval consent, shall be deemed a material breach of Physician's obligations. Any approved substitute or subcontractor physician shall be subject to the provisions of Section 7.1 (Licensure and Standards) and shall be deemed to be a "Physician," as defined in and subject to the applicable provisions of this Agreement, and shall comply with the terms of this Agreement. Physician shall be solely responsible to pay all compensation due and owing to any approved subcontractor or substitute used outside the terms outlined in **EXHIBIT C** if hours of service in **EXHIBIT D** are not met.



1.3 Exclusivity; Non-Competition.

- A. Physician shall give first priority to performing all professional medical services to MMC patients or residents consistent with the terms of this Agreement and Physician shall not undertake to perform any non-MMC activities if they would interfere with Physician's performance of Physician's obligations under this Agreement. Except as provided in **EXHIBIT C**, Physician may only engage in a non-MMC activity during MMC's business hours with the prior written consent of a responsible representative of MMC, who may condition such consent upon requiring assignment and remittance to MMC of any compensation received by Physician in connection with such activity.
- B. Physician shall not:
 - (i) provide services of the kind required by this Agreement to any facility or entity located in Alturas, California without the prior written consent of MMC, and
 - (ii) directly or indirectly own, operate, manage, be employed by or contract with any entity or organization that provides similar and/or competitive services within a twenty-five (25) mile radius of MMC, without the prior written consent of MMC and except as provided in **EXHIBIT C**.
- C. On request of MMC, not more often than quarterly, Physician shall attest in writing that Physician is in full compliance with this section.
- D. The Parties recognize that if any provision of this section is breached, in whole or in part, by Physician, then MMC will be irreparably harmed thereby. In the event of such breach, MMC shall be entitled, upon application to any court of proper jurisdiction, to a temporary restraining order or preliminary injunction to restrain and enjoin Physician from such violation without prejudice as to any other remedies MMC may have at law or in equity. If any restriction contained in this section is held by any court to be unenforceable, or unreasonable, as to time, geographic area or business limitation, then such provisions shall be and are hereby reformed to the maximum time, geographic area or business limitation permitted by applicable laws.

1.4 **Limitation on Use.** All items and services provided by MMC to Physician pursuant to the terms of this Agreement shall exclusively be used by Physician to satisfy Physician's contractual obligations hereunder. Without limiting the foregoing, such items, including MMC premises, shall not be used by Physician in the operation of a private practice of medicine or any activity unrelated to the treatment of MMC patients or residents.

1.5 Notification of Certain Events and Noncompliance.

- A. Professional Corporation shall notify MMC in writing as soon as possible, and within a maximum of five (5) days, after Professional Corporation becomes aware that: (a)



Physician has become the subject of, or materially involved in, any investigation, proceeding, or disciplinary action by any state or federal health care program, any state's medical board or professional board, any agency responsible for professional licensing, standards or behavior, or MMC's medical staff, or (b) Professional Corporation or Physician has become the subject of any legal action or legal proceeding arising out of the provision of services under this Agreement.

- B. Professional Corporation shall notify MMC in writing within twenty-four (24) hours after Physician becomes aware of any event occurring that would materially alter the status or ability of Physician's compliance with this Article 1 (Physician Responsibilities), including, without limitation, the imposition of any integrity agreement, consent decree or settlement agreement with any state or federal agency having jurisdiction over Physician.

1.6 Financial Conflict of Interest. Professional Corporation shall immediately report to MMC any financial conflict or potential financial conflict of interest of Professional Corporation or Physician with the interests of MMC and shall give full disclosure of the facts pertaining to any relationship, transaction or other activity of Professional Corporation or Physician, or an immediate family member of Physician, that may be reasonably construed to involve a financial conflict of interest with MMC or that would have an adverse effect on Professional Corporation's or Physician's satisfactory performance of Professional Corporation's or Physician's obligations under this Agreement.

1.7 Promoting Interoperability, MIPS, and Other Incentive Programs.

- A. **EHR Incentive Programs.** Physician shall use best efforts to participate in, and qualify for the maximum payments under, the Medicare EHR Incentive Program, and if applicable the Medicaid EHR Incentive Program as described in 42 Code of Federal Regulations Part 495, in part by becoming proficient in use of Clinic's EHR system and participating in EHR training programs. Proceeds received by MMC pursuant to such programs that are attributable to Physician's qualification shall be retained by MMC.
- B. **Other Incentive Programs.** At the request of MMC, Physician shall participate in a program sponsored by the federal or state governments, commercial third party payers and other parties to incentive MMC and Physician to improve quality of services, utilize appropriate technology or otherwise enhance services provided at the Clinic.

2. HIPAA/STATE PRIVACY LAW COMPLIANCE; LEGAL COMPLIANCE

2.1 Compliance with Privacy Standards.

- A. MMC, Professional Corporation and Physician are each Covered Entities as defined under the Health Insurance Portability and Accountability Act ("HIPAA"). MMC, Professional Corporation and Physician will use and disclose "protected health information," as defined in HIPAA, as amended, and the regulations thereunder,



and patient confidential information exclusively for treatment, payment Clinic health care operations, and as otherwise authorized by HIPAA and state law.

- B.** Professional Corporation and Physician shall take all reasonable steps to use and disclose protected health information obtained in the course of providing services to MMC patients and residents in a manner such that the security and privacy of such information will be maintained and use appropriate safeguards to prevent use or disclosure of the information other than as described herein. Specifically, Professional Corporation and Physician shall:
- (1) Use and disclose protected health information solely for the benefit of MMC or for MMC's internal administration or management, and shall not use any such information for purposes unrelated to providing services to Clinic patients or disclose any such information to third parties except as required by law or as explicitly authorized by MMC.
 - (2) Ensure that all of Professional Corporation's and Physician's agents, employees, subcontractors or affiliates to whom Professional Corporation or Physician provides protected health information or confidential patient information agree to the same restrictions and conditions for use and disclosure of protected health information that apply to Physician.
 - (3) Amend records, account for disclosures by Professional Corporation and Physician of Protected Health Information, and make records available so that the individual to whom the protected health information pertains may review, access and obtain a copy of such record, consistent with the policies and procedures of MMC.
 - (4) Abide by MMC's policies and procedures for patient information privacy and security and notify MMC promptly in the event Professional Corporation or Physician becomes aware of that any confidential patient information or protected health information has been compromised or accessed in a legally impermissible or unauthorized manner.
- C.** Professional Corporation and Physician shall provide to MMC on request at any time a statement of assurance from Professional Corporation and Physician that Professional Corporation and Physician will manage all protected health information and confidential information related to MMC patients and residents in a manner such that the security and privacy of such information will be maintained. Failure to abide by the provisions of this section is a material breach of this Agreement.

2.2 Compliance Program

- A.** Professional Corporation and Physician acknowledges that MMC has implemented a Compliance Program for the purpose of ensuring that the provision of, and billing for, care provided to Hospital, SNF, and Clinic patients and residents are in



compliance with applicable federal and state laws (“Compliance Program”). Professional Corporation and Physician shall acknowledge that each of them has received information relating to the Compliance Program, including MMC’s Code of Ethics. Professional Corporation and Physician shall adhere to, abide by and support the Compliance Program. Physician shall participate in training and education sessions relating to the Compliance Program as requested by MMC.

- B.** Professional Corporation and Physician each agree, represent and warrant that Professional Corporation and Physician shall maintain full compliance with all applicable federal, state and local laws and regulations, including without limitation laws and regulations regarding billing for services. Nothing in this Agreement shall be construed to require MMC or Professional Corporation and Physician to make referrals of patients to the other. No payment is made under this Agreement in return for the referral of patients or in return for the ordering, purchasing or leasing of products or services from MMC.

2.3 Warranty. As of the execution date of this Agreement, Professional Corporation and Physician agree, represent and warrant that neither Professional Corporation nor Physician

- A.** Has been convicted of a criminal offense related to healthcare (or Professional Corporation and Physician have been officially reinstated into the federal healthcare programs by the Office of Inspector General of the Department of Health and Human Services and provided proof of such reinstatement to MMC);
- B.** Is currently under sanction, exclusion or investigation (civil or criminal) by any federal or state agency or is ineligible for federal or state program participation; or
- C.** Is listed on the General Services Administration’s list of parties excluded from federal procurement and non-procurement programs. Professional Corporation and Physician shall immediately notify MMC if Professional Corporation or Physician becomes involved in a pending criminal investigation or proposed civil debarment or exclusion related to any federal or state healthcare program.

3. MMC RESPONSIBILITIES

3.1 MMC Services.

- A. Space.** MMC shall make available to Physician reasonably necessary facilities for the operation of Clinic and other services. Such space shall include an office furnished with a desk.
- B. Equipment.** MMC shall have Shared Decision-Making Authority (with a formal recommendation from the Clinic Medical Director) to select and shall acquire such equipment as may be reasonably necessary for the proper operation and conduct of Hospital, SNF and Clinic.



- 3.2 General Services.** MMC shall furnish ordinary janitorial services, maintenance services, and utilities, including telephone service, as may be required for the proper operation and conduct of Hospital, SNF and Clinic.
- 3.3 Supplies.** MMC shall have Shared Decision-Making Authority (with the Clinic Medical Director) over the selection of and shall purchase and provide all supplies as may be reasonably required for the proper treatment of Hospital, SNF and Clinic patients and residents, including prescription pads printed with Physician's name. Physician shall inform MMC of supply needs in a timely manner and shall manage the use of supplies in an efficient manner that promotes quality and cost-effective patient care.
- 3.4 Business Operations.** MMC shall be responsible for all business operations related to operation of the Hospital, SNF and Clinic, including personnel management, billing and payroll functions.
- 3.5 MMC Performance.** The responsibilities of MMC under this Article shall be subject to MMC's discretion and its usual purchasing practices, budget limitations and applicable laws and regulations. Finance and budgeting decisions will be made upon MMC's and the Clinic Medical Director's Joint Approval.
- 3.6 Professional Liability Insurance.** Except as otherwise provided in **EXHIBIT F**, MMC shall maintain professional liability insurance that provides coverage for any act of Physician that may have occurred during the term of this Agreement while providing the services contemplated hereunder notwithstanding the termination or expiration of the term of this Agreement. Subject to MMC's and the Medical Executive Committee's Joint Approval, such policies must have limits of liability per each Physician of at least one million dollars (\$1,000,000) per claim and three million dollars (\$3,000,000) annual aggregate "claims made" insurance coverage. MMC will provide Directors and Officers liability insurance for coverage of activities for duties performed as a Director under **EXHIBIT B**. Upon termination of this Agreement, either in the event that this Agreement is terminated pursuant to Section 6.2 (Termination) or in the event that the term of this Agreement expires and is not renewed, MMC shall continue the current policy, obtain prior acts coverage or "extended discovery period" or "extended reporting period" coverage, or otherwise take steps to insure that no lapse of coverage occurs for the period of time covered by this Agreement.
- 3.7 Workers Compensation.** Physician shall not be afforded coverage under MMC's workers compensation indemnity program.

4. COMPENSATION

- 4.1 Compensation for Professional Services.** Professional Corporation shall be entitled to compensation as set forth in **EXHIBIT D**.
- 4.2 Benefits.** Professional Corporation shall not be entitled to any benefits provided by MMC.



- 4.3 Continuing Medical Education.** Neither Professional Corporation nor Physician shall be entitled to reimbursement for continuing medical education expense.
- 4.4 Recordkeeping.** Professional Corporation and Physician shall cooperate with the MMC administrator to provide access to a report of daily direct patient care hours and non-direct patient care hours as required for MMC's annual cost report. Additional reports will include appropriate documentation of patient services provided by Physician to enable MMC timely and accurately to bill and collect for such services, including preparation and submission of charge sheets to responsible parties.
- 4.5 Limitations.** Except as specifically set forth in this Article, neither Professional Corporation nor Physician shall have any claims under this Agreement or otherwise against MMC for any compensation, benefits or reimbursement of expenses or costs incurred in connection with this Agreement or Professional Corporation's or Physician's performance of its obligations hereunder.

5. BILLING FOR PROFESSIONAL SERVICES

- 5.1 Assignment.** Professional Corporation and Physician hereby assign to MMC all claims, demands and rights of Professional Corporation and Physician to bill and collect for all professional services rendered to MMC patients and residents, regardless of site of service. Neither Professional Corporation nor Physician shall bill or collect for any services rendered to MMC patients or residents, and all receivables and billings shall be the sole and exclusive property of MMC. Any payments made pursuant to a payor agreement (including co-payments made by patients) shall constitute revenue of MMC. In the event any payment is made to Professional Corporation or Physician pursuant to any payor agreement, Professional Corporation and Physician shall promptly remit such payment directly to MMC. Professional Corporation and Physician shall cooperate in the completion of any documents or forms necessary to document the assignment set forth in this section.
- 5.2 MMC Responsibility.** MMC shall be solely responsible for billing and collecting for all professional services provided to MMC patients and residents, and for managing all MMC receivables and payables, including those related to Medicare and Medi-Cal beneficiaries. The Medical Executive Committee shall have Exclusive Decision-Making Authority in determining policies related to assigning billing codes for Professional Services.

6. TERM AND TERMINATION; SUSPENSION

- 6.1 Term.** The term of this Agreement shall begin on the Effective Date and shall continue through and until March 31, 2026 unless earlier terminated as provided in this Agreement.
- 6.2 Termination.** Notwithstanding the provisions of Section 6.1 (Term), this Agreement may be terminated:
- A.** By either MMC or Professional Corporation, effective on or after the first anniversary of the Effective Date, upon ninety (90) days written notice to the other Party.



- B. By either MMC or Professional Corporation in the event of a material breach by the other Party, and in such event, the non-breaching Party shall have the right to terminate this Agreement after providing fifteen (15) days' written notice to the breaching Party, unless such breach is cured to the satisfaction of the non-breaching Party within the fifteen (15) days.
- C. By either MMC or Professional Corporation upon written notice to the other Party in the event that any federal, state or local government or agency passes, issues or promulgates any law, rule, regulation, standard or interpretation at any time while this Agreement is in effect that prohibits, restricts, limits or in any way substantially changes the arrangement contemplated herein or which otherwise significantly affects either Party's rights or obligations under this Agreement.
- D. By MMC upon written notice to Professional Corporation in the event Professional Corporation or Physician is charged with or convicted of a crime involving moral turpitude or Professional Corporation or Physician is charged with or convicted of any act or thing that will tend to degrade Professional Corporation or Physician in society or bring Professional Corporation or Physician into public contempt, scorn or ridicule, or that will tend to shock, insult or offend the community or ridicule public morals or decency.

6.3 Effect of Termination. Upon any termination or expiration of this Agreement:

- A. All rights and obligations of the Parties shall cease except (i) those rights and obligations that have accrued and remain unsatisfied prior to the termination or expiration, and (ii) those rights and obligations that expressly survive termination or expiration of this Agreement;
- B. Professional Corporation and Physician shall vacate MMC premises as soon as practicable, no later than seven (7) business days after the effective date of termination, removing any and all of Professional Corporation's and Physician's personal property, and MMC may remove and store, at Professional Corporation's expense, any personal property that Professional Corporation or Physician has not so removed;
- C. Professional Corporation and Physician shall immediately return to MMC all of MMC's property, including equipment, supplies, furniture, furnishings and patient records (subject to Section 11.2 [Records]), in Professional Corporation's or Physician's possession or under Professional Corporation's or Physician's control; and
- D. Neither Professional Corporation nor Physician shall do anything or cause any other person to do anything that interferes with MMC's efforts to engage any other person or entity for the provision of professional medical services, or interferes in any way with any relationship between MMC and any other person or entity who may be engaged to provide services to MMC.



- 6.4 Suspension.** MMC may suspend with pay Professional Corporation and Physician on written notice to Professional Corporation from performance of this Agreement if any matter or event described in Section 6.2.D. has occurred and is continuing, such suspension to extend only for such time as MMC may reasonably require to investigate such matter or event and determine whether it constitutes a basis for termination of this Agreement.
- 6.5 No Hearing Rights.** Expiration or termination of this Agreement for any reason shall not provide Physician with the right to a “fair hearing” or any other similar rights or procedures. Notwithstanding the foregoing, Physician shall be entitled to hearing rights in accordance with MMC policies and procedures in the event that any expiration or termination of this Agreement should result in a report being made concerning Physician to the Medical Board of California or the National Practitioner Data Bank.
- 6.6 Non-Renewal.** In the event that this Agreement is terminated pursuant to Section 6.2 (Termination) prior to the expiration of the term or any renewal term, the Parties shall not enter into any agreement between them for the same or substantially the same services for one (1) year after the termination.
- 6.7 Rights Upon Termination.** Upon any termination or expiration of this Agreement, all rights and obligations of the Parties shall cease except those rights and obligations that have accrued or expressly survive termination.
- 6.8 Survival.** The provisions of Sections 3.6 (Professional Liability Insurance), 5.1 (Assignment), 5.2 (MMC Responsibility), 6.5 (No Hearing Rights), 9.2 (Indemnification), 11.1 (No Sharing of Proprietary Information), 11.2 (Records), 11.3 (No Existing Obligations Preventing Agreement), 11.4 (Confidential Proprietary and Trade Secret Information of Others), 11.5 (Access to Records), 11.7 (Arbitration and Dispute Resolution), 11.9 (Attorneys’ Fees), 11.11 (Choice of Law), and 11.13 (Notices) shall survive the termination of this Agreement.

7. PROFESSIONAL STANDARDS

- 7.1 Licensure and Standards.** Physician shall:
- A.** Be licensed to practice medicine in the State of California without restriction;
 - B.** Be certified as a participating physician in the Medicare and Medi-Cal programs;
 - C.** Comply with all policies, bylaws, rules and regulations of MMC and its medical staff, including those related to documenting all advice to patients and proper sign-off of lab and X-ray reports;
 - D.** Be a member in good standing of the medical staff of MMC;
 - E.** Participate in continuing education as necessary to maintain licensure and the current standard of practice; and



- F. Comply with all applicable laws, rules and regulations of any and all governmental authorities, and applicable standards and recommendations of the Joint Commission.

8. NON-PHYSICIAN PERSONNEL

All non-physician personnel required for the proper operation and conduct of Hospital, SNF, and Clinic shall be employed and paid by MMC, not physician. MMC shall establish and classify all non-physician positions and shall designate the persons assigned to each non-physician position. MMC shall retain Shared Decision-Making Authority with The Medical Executive Committee over selecting key administrative or non-physician positions. Relating to the performance of non-key administrative or non-physician personnel, MMC shall have Exclusive Decision-Making Authority to control, select, schedule and discharge such employees, and to take any direct disciplinary measures as needed.

9. RELATIONSHIP BETWEEN THE PARTIES

- 9.1 **No Control Over Methods, Medical Decision-making.** It is the intent of the Parties to comply with all applicable limitations imposed by California Business and Professions Code §§ 2052 and 2400 (commonly referred to as “the prohibition on the corporate practice of medicine”) (the “Prohibition”). MMC shall not have or exercise control or direction over the methods by which Physician performs professional services pursuant to this Agreement or Physician’s medical decision-making and, notwithstanding any other provision of this Agreement or otherwise, MMC shall cooperate with Physician to enable them to exert appropriate control over such methods and carryout such decision-making. All work performed pursuant to this Agreement shall be in strict accordance with currently approved methods and practices in Physician’s professional specialty and in accordance with the standards set forth in this Agreement. The sole interest of MMC is to insure that such services are performed and rendered in a competent and cost effective manner.

10. PROGRAM ADMINISTRATION

- 10.1 **Medical Executive Committee.** Consistent with Medical Staff bylaws and hospital policy, the Medical Executive Committee is charged with oversight of the medical decision-making at MMC (“Medical Executive Committee”). If appointed to the Medical Executive Committee, Physician shall serve without additional compensation.
- 10.2 **Compliant Policies and Procedures.** MMC and the Medical Executive Committee shall develop policies and procedures to ensure compliance with the Prohibition, and the principles illustrated in **EXHIBIT E**. On request of the Medical Executive Committee, Physician shall attend meetings of the Medical Executive Committee and participate in the Medical Executive Committee’s activities.
- 10.3 **Operational Guidelines.** The Hospital, SNF and Clinic shall be operated according to current policies, procedures and guidelines. The Parties acknowledge that MMC shall have



Consultative Decision-Making Authority (with the Medical Executive Committee) to amend such policies, procedures and guidelines may be amended by MMC, at any time in order to accommodate the patient or business needs of the Hospital, SNF and Clinic.

- 10.4 Standards of Conduct.** Physician shall abide by MMC's Standards of Conduct in the Medical Executive Committee's bylaws. MMC shall have Consultative Decision-Making Authority (with the Medical Executive Committee) to amend the Standards of Conduct from time to time.

11. GENERAL PROVISIONS

- 11.1 No Sharing of Proprietary Information.** MMC and Professional Corporation and Physician mutually acknowledge that they or their agents may obtain or have access to certain information that is confidential, including but not limited to patient information, medical records, confidential financial, operational, business and planning information, Hospital, SNF and Clinic procedures and manuals, know-how, and trade secrets (the "Proprietary Information") whether such information is disclosed orally, visually, or in writing, and whether or not bearing any legend or marking indicating that such information or data is confidential or proprietary. Professional Corporation and Physician shall keep such Proprietary Information confidential and shall not directly or indirectly disclose such Proprietary Information to a third party, except as required to perform their obligations hereunder, or as required by law, or with the prior written consent of MMC. The foregoing sentence shall not apply to information:
- A.** Provided to voluntary accreditation agencies, government agencies, or third party payers as required by law or consented to by MMC;
 - B.** Reasonably required by other health care providers involved in a particular patient's case;
 - C.** Which Physician can show was known to Professional Corporation or Physicians prior to disclosure by MMC; or
 - D.** Which is or becomes public knowledge through no fault of Professional Corporation or Physician. Neither Professional Corporation nor Physician shall use any Proprietary Information in a manner adverse to the interests of MMC and recognizes MMC's right to obtain judicial relief, including injunctive relief and damages, for any violation of this provision.

Professional Corporation and Physician shall return to MMC all Proprietary Information and all copies thereof, in their or their employee's or contractor's possession or control and permanently erase all electronic copies of such Proprietary Information promptly upon the written request of MMC, or the termination or expiration of this Agreement, which obligation shall override any conflicting obligation to maintain records or documents under this Agreement to the extent such records or documents contain Proprietary Information. Physician shall not copy, duplicate or reproduce any Proprietary Information without the prior written consent of MMC or as otherwise permitted under this Agreement.



- 11.2 Records.** All files, charts and records, medical or otherwise, generated by Physician or any other medical professional in connection with services furnished pursuant to this Agreement are the property of MMC. Physician shall maintain medical records according to MMC policies and procedures and in accordance with community standards, provided that, through such policies and procedures, MMC exercises no control or direction over Physician's clinical decisions. Each Party shall retain the confidentiality of all records and materials in accordance with all applicable state and federal laws. MMC shall permit Physician to have access during or after the term of this Agreement to medical records generated by Physician as necessary in connection with claims, litigation, investigations or treatment of patients. Such obligation shall only extend for the period of time that MMC normally retains such records. Physician shall be entitled to maintain and utilize such medical records in Physician's provision of patient care to those patients of the Clinic who authorize MMC to provide a copy to Physician. MMC shall provide such copies on receipt of written authorization in accordance with MMC's applicable procedures and upon receipt of payment, all in accordance with Civil Code Section 123110.
- 11.3 No Existing Obligations Preventing Agreement.** Professional Corporation and Physician represent and acknowledge that neither Professional Corporation nor Physician is under any obligation (whether contractual or otherwise) to any former employer or third party that would prevent Professional Corporation or Physician from performing the services contemplated under this Agreement and otherwise to satisfy all of Professional Corporation's or Physician's duties and obligations hereunder. Professional Corporation agrees to defend and indemnify MMC for all costs, expenses, demands and judgments that may occur as a result of Professional Corporation's or Physician's breach of this Section 11.3 (No Existing Obligations Preventing Agreement).
- 11.4 Confidential Proprietary and Trade Secret Information of Others.** Professional Corporation and Physician each represent that Physician has disclosed to MMC any agreement to which Professional Corporation or Physician is or has been a party regarding the confidential information or trade secrets of others and Professional Corporation and Physician understand that performance of services under this Agreement will not require Professional Corporation Physician to breach any such agreement. Neither Professional Corporation nor Physician shall disclose protected confidential information or trade secrets of third parties to MMC nor induce MMC to use any such protected confidential information or trade secrets received from another under an agreement or understanding prohibiting such use or disclosure.
- 11.5 Access to Records.** To the extent required by Section 1861(v)(1)(1) of the Social Security Act, as amended, and by valid regulation which is directly applicable to that section, Professional Corporation and Physician agree to make available upon valid written request from the Secretary of HHS, the Comptroller General, or any other duly authorized representatives, this Agreement and the books, documents and records of Professional Corporation and Physician to the extent that such books, documents and records are necessary to certify the nature and extent of MMC's costs for services provided by Professional Corporation.



Professional Corporation and Physician shall also make available such subcontract and the books, documents, and records of any subcontractor if that subcontractor performs any of Professional Corporation's or Physician's duties under this Agreement at a cost of ten thousand dollars (\$10,000) or more over a twelve (12) month period, and if that subcontractor is affiliated with or related to Professional Corporation or Physician.

Such books, documents, and records shall be preserved and available for four (4) years after the furnishing of services by Professional Corporation and Physician pursuant to this Agreement. If Professional Corporation or Physician is requested to disclose books, documents or records pursuant to this Section 11.5 (Access to Records) for purposes of an audit, Professional Corporation shall notify MMC of the nature and scope of such request, and shall make available, upon written request of MMC, all such books, documents or records.

This section is intended to assure compliance with Section 1861 of the Social Security Act, as amended, and regulations directly pertinent to that Act. The obligations of Professional Corporation under this section are strictly limited to compliance with those provisions, and shall be given effect only to the extent necessary to insure compliance with those provisions. In the event that the requirements of those provisions are reduced or eliminated, the obligations of the Parties under this section shall likewise be reduced or eliminated.

- 11.6 Amendment.** This Agreement may be amended at any time by mutual agreement of the Parties, but any such amendment must be in writing, dated, signed by the Parties and attached hereto. Notwithstanding the foregoing, in the event MMC intends to seek tax-exempt financing, Professional Corporation and Physician agree to amend this Agreement as may be necessary for MMC to obtain such financing.
- 11.7 Arbitration and Dispute Resolution.**
- A. Non-Medical Disagreements.** In the event that disagreements arise between the Parties concerning performance under this Agreement, or on other matters, such disagreements will be discussed with the Chief Executive Officer of MMC.
 - B. Medical Disagreement.** Any questions or disagreements concerning standards of professional practice or the medical aspects of the service furnished in the Hospital, SNF, and Clinic shall be resolved by the Medical Staff.
 - C. Arbitration.** Following exhaustion of all dispute resolution procedures provided for under the terms of this Agreement, the Parties shall submit such disputes to binding arbitration in accordance with the applicable arbitration rules of the American Arbitration Association. The proceeding shall be held in Modoc County.
- 11.8 Assignment.** Professional Corporation shall not assign, sell, transfer or delegate any of Professional Corporation's rights or duties, including by hiring or otherwise retaining additional physicians to perform services pursuant to this Agreement, without the prior written consent of MMC.



- 11.9 Attorneys' Fees.** If any legal action or other proceeding is commenced which is related to this Agreement, the losing Party shall pay the prevailing Party's reasonable attorneys' fees and expenses incurred in the preparation for, conduct of or appeal or enforcement of judgment from the proceeding. The phrase "prevailing Party" shall mean the Party who is determined in the proceeding to have prevailed or who prevails by dismissal, default, settlement or otherwise.
- 11.10 Captions.** The captions used in this Agreement are for convenience only and shall not affect the interpretation of this Agreement.
- 11.11 Choice of Law.** This Agreement shall be construed in accordance with, and governed by, the laws of the State of California.
- 11.12 Exhibits.** All Exhibits attached and referred to herein are fully incorporated by this reference.
- 11.13 Notices.** All notices or other communications under this Agreement shall be sent to the Parties at the addresses set forth on the signature page of this Agreement or such other address as a Party provides pursuant to notice. Notices given by mail deposited in a mail facility located in Modoc County shall be deemed received two (2) business days after mailing.
- 11.14 Prior or Other Agreements.** This Agreement represents the entire understanding and agreement of the Parties as to those matters contained in it. No other oral or written understanding shall be of any force or effect with respect to the matters contained in this Agreement, unless attached to this Agreement as an exhibit or subsequent amendment.
- 11.15 Referrals.** This Agreement does not create any obligation or requirement that MMC shall make any referral of patients to Professional Corporation or Physician and/or Professional Corporation or Physician shall make any referral of patients to MMC. The payment of compensation hereunder is not based or conditioned in any way on referrals of patients to MMC, Hospital, SNF Clinic or any other entity.
- 11.16 Severability.** If any provision of this Agreement is determined to be illegal or unenforceable, that provision shall be severed from this Agreement, and the remaining provisions shall remain enforceable between the Parties.
- 11.17 Waiver.** No waiver of any provision of this Agreement shall be effective against either Party unless it is in writing and signed by the Party granting the waiver. The failure by either Party to exercise any rights under this section shall not operate as a waiver of such rights.
- 11.18 Authority and Execution.** By their signature below, each of the Parties represents that it has the authority to execute this Agreement and does hereby bind the Party on whose behalf the execution is made.
- 11.19 Independent Representation.** Each Party has had the opportunity to be represented by and to have this Agreement reviewed by its own separate legal, accounting, and tax



counsel. The Parties to this Agreement have been represented by separate independent legal, accounting and tax counsel. Each Party has looked to such independent counsel representing that Party for advice regarding this Agreement. No Party makes or represents to the other any representation of law or fact except as specifically provided in this Agreement.

- 11.20 Other Agreements.** This Agreement may be one of other agreements between MMC and Professional Corporation or Physician or an immediate family member of Physician. MMC maintains a master list of such agreements, together with true and complete copies of such agreements, that is available for review by the Secretary of the Department of Health and Human Services in accordance with the requirements of 42 CFR § 411.357(d)(1)(ii).
- 11.21 Effective Date.** The “Effective Date” as used in this Agreement means such specified on the signature page(s) hereof.
- 11.22 Counterparts.** This Agreement may be executed in multiple counterparts, each of which together shall be deemed one and the same instrument.

[Signature Page Follows]



SIGNATURE PAGE

IN WITNESS WHEREOF, the Parties have executed this Agreement as of April 1, 2025 (the “Effective Date”).

“MMC”
Modoc Medical Center

“PROFESSIONAL CORPORATION”
Edward P. Richert, MD, Inc.

By: _____
Kevin Kramer
Its: Chief Executive Officer

By: _____
Edward P. Richert, M.D.
Its: President

Date: _____

Date: _____

Address for Notices:

Administration
Modoc Medical Center
PO Box 190
Alturas, CA 96101

Address for Notices:

Edward P. Richert, M.D.
Edward P. Richert, M.D., Inc.
710 East 5th Street
Alturas, CA 96101

Joinder of Physician

Physician hereby joins in this Agreement for the purpose of acknowledging receipt of a true and complete copy of this Agreement and to signify Physician’s agreement to abide by and be bound by the provisions of this Agreement applicable to Physician.

Edward P. Richert, M.D.



EXHIBIT A LOCATIONS

Modoc Medical Center Family Practice Clinic

1111 N. Nagle Street

Alturas, CA 96101

Warnerview Convalescent Hospital

225 W. McDowell Avenue

Alturas, CA 96101

Modoc Medical Center

1111 N. Nagle Street

Alturas, CA 96101

Home Visits that are billed under MMC's NPI number thereby having rights to charges billed.

Other hospitals as a means of enhancing skillsets or proctoring that are billed under MMC's NPI number.



EXHIBIT B

FURTHER DESCRIPTION OF SERVICES

Physician shall:

- A.** Participate in utilization review program as reasonably requested by Hospital;
- B.** Participate in risk management and quality assurance programs as reasonably requested by Hospital;
- C.** Assist Hospital management with preparation for and conduct of any inspections and onsite surveys of Hospital conducted by government agencies or accrediting organizations, as reasonably requested by Hospital;
- D.** Cooperate with Hospital in all litigation matters affecting Physician or Hospital, consistent with advice from Physician's legal counsel;
- E.** Share supervision of all staff nurse practitioners and physician assistants while providing professional services according to the requirements set by the State of California;
- F.** Serve as Medical Director of the Skilled Nursing Facility (SNF);
- G.** Participate in long term planning of Modoc Medical Center to ensure the needs of the community's health are being met;
- H.** Participate with Administration and other physicians and mid-level practitioners in developing and updating any Physician and Nurse Practitioner practice agreements. This will facilitate coordination between participating physicians, mid-level practitioners, and Hospital staff to better delineate shared medical practice responsibilities;
- I.** Actively participate on various committees and advisory organizations in compliance with the bylaws, guidelines, policies, and rules of the Medical Staff.
- J.** Supply medical services at the SNF and Clinic as needed. SNF services are to be shared evenly among the physicians working at the clinic at any given time and are supplementary to hospitalist coverage which is provided by midlevel providers.



EXHIBIT C

EXCEPTIONS TO EXCLUSIVITY OF SERVICES

County Medical Officer. Physician holds position of Medical Officer for the County of Modoc. Administration acknowledges this exception to exclusive services to Modoc Medical Center and concedes so long as the appointment does not interfere with the provisions of services to be provided in this Agreement.



EXHIBIT D

HOURS OF SERVICE; COMPENSATION AND BENEFITS

- A. Hours of Service.** Physician shall provide Professional Services to Hospital, SNF, and Clinic patients and residents a minimum of 25 hours per week in a SNF, clinic, or hospital setting. Physician shall provide any necessary on-call coverage for SNF and clinic. Physician shall provide a schedule of availability of professional service coverage 30 days prior to the beginning of each month. Physician will provide 46-weeks of service under this contract. Time away will be coordinated with office staff to provide necessary coverage during Physician's absence.
- B. Base Compensation.** The annual base compensation will be \$159,204.00. Payments will be paid by MMC in monthly installments of \$13,267.00. Physician shall submit invoice for services by the 15th of the current month. The invoice will be paid by the last day of the month for which services are delivered.
- C. Extra ½ Day Compensation.** In addition to the base compensation listed above if Physician is asked to work extra ½ days during the course of this contract, Physician will be reimbursed at a rate of \$692.00 per ½ day of work provided in excess of the contracted amount of hours in this agreement.
- D. Form 1099.** Compensation to Physician shall be reported on IRS form 1099.
- E. Benefits.** Physician shall not be entitled to benefits in accordance with standard practices applied to independent contractors.
- F. Continued Medical Education.** Physician shall not be entitled to reimbursement of CME expenses and is required to utilize time outside of the required weeks of provided service for this contract period.
- G. Clinic On-Call Coverage.** Physician shall be paid a stipend of \$300 per week that Physician provides on-call coverage for the clinic after hours call service.



EXHIBIT E DECISION-MAKING GUIDANCE

This Agreement contains provisions conferring decision-making authority on the Parties. In order that the relationship created and implemented pursuant to this Agreement complies with the California prohibition against the corporate practice of medicine, certain decisions are listed as requiring, the Parties have adopted the following principles:

Exclusive Decision-Making Authority: The Party with “Exclusive Decision-Making Authority” has no obligation to consult with the other, even on an informal basis.

Consultative Decision-Making Authority: The Party with “Consultative Authority” is encouraged to informally seek input from the other; nevertheless such Party retains final decision-making authority.

Shared Decision-Making Authority: The Party with “Shared Decision-Making Authority” over a particular decision retains the power to make the final decision, however such Party shall seek a recommendation from the other through a formal process.

Joint Approval: A decision requiring “Joint Approval” requires both Parties to agree upon formal consultation.

The following table sets forth guidance to interpreting the Parties’ respective decision-making authority in the context of this Agreement.

Practicing Physicians Make Ultimate Decision			Neither Party May Solely Make Ultimate Decision	Lay Entity Makes Ultimate Decision		
No Duty to Consult	Informal Advice	Formal Recommendation	Formal Consultation and Agreement	Formal Recommendation	Informal Advice	No duty to Consult
↓ Exclusive	↓ Consultative	↓ Shared	↓ Joint	↓ Shared	↓ Consultative	↓ Exclusive
<ul style="list-style-type: none"> • Setting purely medical practice policies • What conditions can be referred to another physician specialist • What diagnostic tests are 	<ul style="list-style-type: none"> • Practice parameters • Making treatment decisions that involve bioethical issues • Credentialing for specific procedure: establishing 	<ul style="list-style-type: none"> • Establishing bioethics policies • *Credentialing-establishing the standards • *Credentialing-acting on an individual application • *Developing a UR & QA plan • Implementing a UR & QA plan • Enforcing the UR & QA plan (except termination) 	<ul style="list-style-type: none"> • How many hours a physician should work • Non-clinical decisions concerning medical records • Level and scope of malpractice coverage • *Whether and when to utilize limited license practitioners • Selecting independent LLPs 	<ul style="list-style-type: none"> • Approving annual budget • Contractual relationships with third-party payors • Types of technology which should be employed 	<ul style="list-style-type: none"> • Coding and billing procedures • Controlling administrative data 	<ul style="list-style-type: none"> • Compensation for allied health and lay staff • Selecting purely administrative staff that do not hold key positions

Practicing Physicians Make Ultimate Decision			Neither Party May Solely Make Ultimate Decision	Lay Entity Makes Ultimate Decision		
No Duty to Consult	Informal Advice	Formal Recommendation	Formal Consultation and Agreement	Formal Recommendation	Informal Advice	No duty to Consult
↓ Exclusive	↓ Consultative	↓ Shared	↓ Joint	↓ Shared	↓ Consultative	↓ Exclusive
<p>appropriate for a particular condition</p> <ul style="list-style-type: none"> • What gets included in a particular patient's medical records • Whether a particular patient visit requires a particular billing code • Communications of a purely clinical nature with patient • Determination as to whether an emergency medical condition exists • Which CME courses should be taken • To whom a physician can refer 	<p>general standards and as applied to individuals</p> <ul style="list-style-type: none"> • Handling impaired physicians • Terminating physicians from practice arrangements on discretionary grounds, i.e., quality of care and business concerns, failure to comply with UR procedures, "without cause" 	<ul style="list-style-type: none"> • Developing drug formularies • Selecting key administrative-medical officers • *How many patients a physician should see • Controlling medical data 	<p>and "physician extenders"</p> <ul style="list-style-type: none"> • Settling cases for all parties named • Marketing • Establishing grievance policies 	<ul style="list-style-type: none"> • Selecting key administrative positions • Purchasing, replacing and repairing equipment • *How much patients should pay 		
				<p>*Note: In these "shared" decisions, approval of the recommendations must not be withheld absent convincing justification transmitted in writing.</p>		



EXHIBIT F

PROFESSIONAL LIABILITY INSURANCE ALTERNATE PROVISIONS

No alternate provisions are noted at this time.