

PIONEERS MEMORIAL HEALTHCARE DISTRICT
207 West Legion Road, Brawley, CA 92227
REGULAR MEETING OF THE BOARD OF DIRECTORS

Tuesday, November 26, 2024
PMH Auditorium
4:00 pm

AGENDA

PMHD MISSION: Quality healthcare and compassionate service for families of the Imperial Valley

In compliance with the Americans with Disabilities Act, if you require special accommodations to participate in a board meeting, please contact the District at (760) 351-3250 at least 47 hours prior to the meeting.

I. CALL TO ORDER (*time: 4:00 pm – 4:15 pm*)

- A. Roll Call
- B. Approval of Agenda

II. BOARD MEMBER COMMENTS

III. PUBLIC COMMENTS – At this time, the Board will hear comments on any agenda item and on any item not on this agenda. If any person wishes to be heard, he or she shall stand; address the chairperson and state the subject, or subjects, upon which he or she desires to comment. Time limit for each speaker is 5 minutes. A total of 15 minutes shall be allocated for each item. (*time: 4:15 pm – 4:30 pm*)

IV. MEDICAL STAFF REPORT – Ramaiah Indudhara, MD, Chief of Staff, will present for Board consideration, the following matters: (*time: 4:30 pm – 5:00 pm*)

- A. Recommendations from the Medical Executive Committee for Medical Staff Membership and/or Clinical Privileges, policies/procedures/forms, or other related recommendations

V. CLOSED SESSION – The following matters will be considered by the Board in closed session; the Board will reconvene in open session to announce any action taken on matters considered in closed session. (*time: 5:00 pm – 5:45 pm*)

- A. CONSIDERATION OF MATTERS INVOLVING TRADE SECRETS – Safe Harbor: Health and Safety Code §32106, subparagraph (b)
 - 1. Based on the Board's prior findings regarding Trade Secret classification, as contained in Resolution 2023-01, consideration and discussion of possible initiation of the following:

SECTION

- a. Updating Certain District Strategic Planning Initiatives
- B. PENDING OR THREATENED LITIGATION – Safe Harbor: Subdivision (b) of Government Code Section 54956.9
 - 1. Potential Number of Cases: 1
- C. PENDING OR THREATENED LITIGATION – Safe Harbor: Subdivision (b) of Government Code §54956.9
 - 1. Conference with Legal Counsel regarding threatened litigation involving possible facts or circumstances not yet known to potential party or parties, disclosure of which could adversely affect the District's position.
 - a. Compliance Issues

VI. RECONVENE TO OPEN SESSION (*time: 5:45 – 5:50 pm*)

- A. Take Actions as Required on Closed Session Matters

VII. POLICIES/PROCEDURES/REVIEW OF OTHER ITEMS – The Board will consider and may take action on the following: (*time: 5:50 pm – 6:30 pm*)

- A. Presentation and Approval of Audited Financial Statements FYE June 30, 2024
- B. Hospital Policies
 - 1. Car Seat Challenge
 - 2. Control of Documents
 - 3. Distribution of Amendments to Bylaws and/or Rules and Regulations
 - 4. Dress and Appearance Guidelines
 - 5. Education Plan for Intermediate NICU Orientation and Staff Development
 - 6. Emergency Medical Treatment and Active Labor Act
 - 7. Evaluation
 - 8. Facility Access Control
 - 9. Information Security
 - 10. Medical Staff Hospital Policy on Minutes Distribution, Recording and Transcription
 - 11. Requisition and Purchase of Special Items Including Services
 - 12. Security Awareness Training
 - 13. Security Incident Procedures
 - 14. Temporary Privilege Processing and Notification
 - 15. Umbilical Catheterization Insertion, Maintenance and Removal
 - 16. Workforce Security
 - 17. Workstation Security
 - 18. Workstation Use
- C. Approval of Minutes
 - 1. 10/4/24 Special Meeting

SECTION

2. 10/22/24 Regular Meeting
- D. Update Reports
 1. Women's Auxiliary
 2. Funding Request
 3. LAFCO
- E. Consider and Approve scheduling of Regular Board meeting for Tuesday, December 17, 2022, at 4:00 pm
- F. Authorize Master Services Agreement with Press Ganey Associates LLC (d/b/a Press Ganey, Inc.)
Contract Value: approx. \$221,772.⁰⁸; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Purchased Services
- G. Authorize Renewal of Billing Errors & Omissions Coverage with BETA Healthcare Group
Contract Value: \$48,399.⁵⁹; Contract Term: One (1) year; Budgeted: Yes; Budget Classification: Insurance
- H. Authorize Amendment No. 7 to Agreement with Progressive Management Systems
Contract Value: \$50,000/yr; Contract Term: Two (2) years; Budgeted: Yes; Budget Classification: Purchased Services
- I. Authorize First Amendment to Disproportionate Share Agreement with Price Fass and Co., LLC.
Contract Value: \$9,500 + expenses; Contract Term: One (1) year; Budgeted: Yes; Budget Classification: Purchased Services
- J. Authorize Services Agreement with Inerglo Creative
Contract Value: \$180,000; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Purchased Services
- K. Authorize Purchase of Quantiferon Gold Analyzer and Reagents from DiaSorin, Inc.
Contract Value: \$60,000 + not to exceed \$30,000 supplies; Contract Term: Purchase/Five (5) years; Budgeted: Yes; Budget Classification: Capital/Supplies
- L. Authorize Carestream Redundancy and Maintenance Agreement with Philips Healthcare
Contract Value: \$164,002.⁷⁶; Contract Term: Five (5) years; Budgeted: Yes; Budget Classification: Capital/Repairs & Maintenance
- M. Authorize Holiday Bonus for PMHD Employees and Policy
Contract Value: approx. \$508,000; Contract Term: One-time payment; Budgeted: Yes; Budget Classification: Salaries
- N. Authorize Proposal and Agreements for Professional Services with Walter P. Moore & Associates, Inc.
Contract Value: estimated \$609,000; Contract Term: approx. Six (6) months; Budgeted: Yes; Budget Classification: Purchased Services
- O. Authorize Renewal of Master Software and Services Agreement with Amergis Healthcare Staffing, Inc. (d/b/a Amergis Revenue Cycle Services formerly: Maxim Health Information Services)

SECTION

Contract Value: \$459,000/yr; Contract Term: ongoing with 30-day out; Budgeted: Yes; Budget Classification: Purchased Services/Software

P. Authorize Operational Agreement with Sure Helpline Center

Contract Value: N/A; Contract Term: Two (2) years; Budgeted: N/A; Budget Classification: N/A

Q. Authorize Emergency Medical Care On-Call Coverage Agreement with Sohaib Tariq, MD

Contract Value: depends on volumes; Contract Term: Two (2) years; Budgeted: Yes; Budget Classification: Professional Fees

R. Authorize Emergency Medical Care On-Call Coverage Agreement with Athar A. Ansari, MD, Inc.

Contract Value: depends on volumes; Contract Term: Two (2) years; Budgeted: Yes; Budget Classification: Professional Fees

S. Authorize Provider Staffing Agreement with Alliance Health Services, LLC

Contract Value: varies by specialty; Contract Term: One (1) year; Budgeted: No; Budget Classification: Purchased Services

T. Authorize Professional Service Agreement with Patrick Wolcott, MD

Contract Value: approx. \$7,000/yr; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Professional Fees

U. Authorize Professional Services Agreement with ANZ Clinics, Inc.

Contract Value: depends on volumes; Contract Term: Four (4) years; Budgeted: Yes; Budget Classification: Professional Fees

V. Authorize Professional Services Agreement with Christopher Lai, MD

Contract Value: based on volumes; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Professional Fees

W. Authorize Amendment to Consulting Services Agreement with Progressive Healthcare Consulting

Contract Value: not to exceed \$250,000; Contract Term: One (1) year; Budgeted: Yes; Budget Classification: Purchased Services

VIII. MANAGEMENT REPORTS – The Board will receive the following information reports and may take action. (time: 6:30 pm – 7:00 pm)

A. Operations Reports –

1. Finance (Acting Chief Executive Officer/Chief Financial Officer)

- a) October 2024 Finance Report
- b) Seismic Update
- c) Facilities, logistics, construction, support
- d) Information Technology

2. Hospital operations (Chief Nursing Officer)

- a) Operations report
- b) Medical staff
- c) Quality resources

SECTION

3. Clinics operations (Chief of Clinic Operations)
 - a) October 2024 Report
4. Human Resources (Chief Human Resources Officer)
 - a) October 2024 HR Report
 - b) Marketing
5. Board matters

B. Legal Counsel Report – Sally Nguyen

1. All matters to be discussed in Closed Session

IX. ADJOURNMENT *(time: 7:00 pm)*



DATE: November 19, 2024

TO: Pioneers Memorial Healthcare District Board of Directors
 FROM: Ramaiah Indudhara, M.D; Chief of Staff
 SUBJ: Medical Staff Recommendations for Approval

ITEMS FOR CONSIDERATION: Recommendations from the Medical Executive Committee for Medical Staff Membership and/or Clinical Privileges, policies/procedures/forms or other related recommendations.

SUMMARY AND BACKGROUND: The Medical Executive Committee, upon the recommendations of the Credentials Committee and the respective clinical services and/or chiefs and based on the completed credential files, policies and procedures, recommends that medical staff membership and/or clinical privileges be granted as outlined below:

1. Recommendation for **Initial Appointment** to the **Provisional Staff effective December 1, 2024** for the following:

- Khan, Ibrahim, MD Internal Medicine
- Foret, Jacob, CRNA, DNP Nurse Anesthetist
- Roschek, Walter, CRNA Nurse Anesthetist

2. Recommend **Reappointment** effective December 1, 2024 for the following:

- Lai, Christopher, MD Orthopedic Surgery
- Su, Peter, MD Family Medicine
- Vengrow, Michael, MD Telemedicine

3. Recommend **Advancement** effective November 1, 2024:

- Davis, Demetrice, MD Teleradiology
- Davis, John, DO Family Medicine
- Drake, Macarthur, MD Teleradiology
- Grant, Terrance, MD Teleradiology
- Gujrathi, Sunil, MD Teleradiology
- Hermann, Matthew, MD Teleradiology
- Hur, Jane, MD Teleradiology
- Jean-Baptiste, Ryan, MD Teleradiology
- Kopec, Martin, MD Teleradiology
- Meka, Murali, MD Teleradiology
- Morrell, Mignonne, MD Teleradiology
- Tahvilian, Shahrouz, MD Teleradiology

4. Recommend acceptance of the following **Resignations from Staff** effective November 30, 2024:

- Anderson, Kathryn, MD Emergency Medicine
- Arce Gastelum, Alheli, MD Endocrinology
- Grant, Christopher, MD Teleradiology (Did not return reappointment)
- Greenstein, Joshua, MD Nephrology
- Hebrero, Joseph, MD Nephrology
- Silver, Drew, MD Emergency Medicine
- Lawrence, Christopher, CRNA Nurse Anesthetist
- Ortiz, Julio, FNP Family Nurse Anesthetist

5. Recommend **Release from Proctoring** for the following effective December 1, 2024

- Cutts, Shanoe, MD Teleradiology
- Lotan, Roi, MD Teleradiology
- Rohrer, Rebecca, MD Teleradiology
- Vuong, Caresse, MD Emergency Medicine
- Wood, David, MD Teleradiology





14. There was discussion with regards to several policies including the Telemetry Policy and the On-Call/Call Back policy. It was requested that there be no disruption in the OR process. This is being reviewed by Administration.
15. The Medical Staff would like to explore the addition of NP/PA to round on the floor under the direction of their physician. This may require bylaws changes as well as the development of specific criteria for privileging these individuals.
16. The General Medical Staff Meeting and Holiday Get-Together will be held on December 11, 2024. The Medical Staff, PMHD Board of Directors and Administration members are invited to attend.
17. Clinical Service and Committee Reports:
 - o Medicine – Service had a meeting. The Utilization Management report was discussed.
 - o Emergency Medicine – There was no meeting.
 - o Surgery/Anesthesia/Pathology –Meeting was held and minutes were available. There was a suggestion to add another Anesthesia provider to use as a float in an effort to reduce turn over time in the rooms.
 - o OB/GYN – Minutes were available from the last meeting.
 - o Pediatrics – Dr. Alshareef reported that there was no meeting in November.
 - o Medical Imaging – Dr. Rapp reported that there was not a meeting in November.
 - o Ambulatory Services – Dr. Fareed stated that things are stable and they are doing well. The service had a virtual meeting and they seem to be on track. Concern was voiced with regards to staff being moved around to the different clinics. Ms. Zamora reported that we are doing a 90 day pilot of the "Notable" software in the Clinic. This sends reminders to patients for their appointments and allows patients to register, upload documents and pay their co-pays. So far it is working well.
 - o Credentials & Bylaws – As noted above
 - o MSQC – Policies were presented, all but two were approved. The UM reports will be given at the Clinical Service of Medicine and MEC in the future.
 - o Utilization Management – The most current report was available.
 - o Hospitalist – Noted was that changes need to be made to some of the Order Sets. We will work with the hospitalists on this and forward the requests to IT to be made in the system following committee approval.

RECOMMENDATION: That Pioneers Memorial Healthcare District Board of Directors approves each of the recommendations of the Medical Executive Committee for medical staff membership and clinical privileges as outlined above, policies and procedures as noted and authorizes the chief executive officer to sign any documents to implement the same.

Respectfully submitted,
Ramaiah Indudhara, MD, MBA, FACS
Chief of Staff
RI/cb

POLICIES FOR APPROVAL AT MSQC

| | Policy | Policy No. | Page # | Revisions (see policy for full description) |
|-----|---|-------------------|---------------|--|
| 1. | Accountability and Responsibility of the Nutritional Services Director and Registered Dietitian | DPS-00822 | • 1-2 | <ul style="list-style-type: none"> • Updated 3.1 to CFO • 3.3.1 Addition of NSW Agency • Addition of 6.3 and 3.3.1.1.3 |
| 2. | Car Seat Challenge | CLN-02523 | • 3-5 | <ul style="list-style-type: none"> • Updated references • Removed criteria by gestational age and weight |
| 3. | Clinical Order Writing Privileges for Medical Nutrition Products by Registered Dietitian | CLN-02213 | • 6-7 | <ul style="list-style-type: none"> • N/A |
| 4. | Distribution of Amendments to Bylaws and/or Rules and Regulations | MSD-00031 | • 8 | <ul style="list-style-type: none"> • Submitted for review without changes |
| 5. | Education Plan for Intermediate NICU Orientation and Staff Development | CLN-02529 | • 9-11 | <ul style="list-style-type: none"> • Reviewed and Submitted without change |
| 6. | Emergency Medical Treatment and Active Labor Act (EMTALA) | CMP-00603 | • 12-19 | <ul style="list-style-type: none"> • Policy is new |
| 8. | Examination of Newborns Guidelines – Medical Screening of Neonates | CLN-00218 | • 26-27 | <ul style="list-style-type: none"> • Updated References |
| 9. | Infection Control and Prevention in the Intermediate NICU | CLN-00244 | • 28-39 | <ul style="list-style-type: none"> • Updated References • Updated Att. A to current practice |
| 10. | Intermediate NICU Standards of Practice | CLN-02517 | • 40-55 | <ul style="list-style-type: none"> • Updated references • Added 4.2 ELBW (extremely low birth weight) |
| 11. | Lumbar Puncture – Assisting with Neonatal | CLN-00249 | • 56-57 | <ul style="list-style-type: none"> • Reviewed and submitted without change |
| 12. | Mechanical Ventilation – Neonatal | CLN-00248 | • 58-59 | <ul style="list-style-type: none"> • Updated References |
| 13. | Medical Staff Policy on Minutes Distribution, Recording and Transcription | MSD-00033 | • 60-61 | <ul style="list-style-type: none"> • Submitted for review without changes |
| 15. | Neonatal Blood Transfusion | CLN-00230 | • 65-68 | <ul style="list-style-type: none"> • 5.6 Removed ref to blood warmer and added syringe pump • 5.13 added to address need to flush preexisting IV tubing pre and post transfusion |

POLICIES FOR APPROVAL AT MSQC

| | | | | |
|-----|--|-----------|-----------|---|
| | | | | <ul style="list-style-type: none"> • 5.14 added to address need to begin transfusion slowly for first 15 minutes to observe for reaction • Updated References |
| 16. | Neonatal Guidelines for Oxygen Administration | CLN-00246 | • 69-71 | <ul style="list-style-type: none"> • Updated References |
| 17. | Newborn Critical Congenital Heart Disease (CCHD) | CLN-00267 | • 72-75 | <ul style="list-style-type: none"> • 2.2 Added regarding ability of LVN's to perform procedure under direction of RN |
| 18. | Nursing Assessment of the Trauma Patient – WI | CLN-00974 | • 76-81 | <ul style="list-style-type: none"> • Updated reference • Updated attachment |
| 19. | Patient Menus & Nutrition Standards | CLN-02140 | • 82-85 | <ul style="list-style-type: none"> • Updated 5.7 through 5.11 • Added 6.8 |
| 20. | Release of Open Medical Records | DPS-00355 | • 86-90 | <ul style="list-style-type: none"> • Revision date updated • 3.1 revised |
| 21. | Substance Abuse – Drug Exposed Neonates (Neonatal Abstinence Syndrome) | CLN-00255 | • 91-98 | <ul style="list-style-type: none"> • Updated references |
| 22. | Surfactant Replacement Therapy – Intermediate NICU | CLN-00227 | • 99-102 | <ul style="list-style-type: none"> • Reviewed and Submitted without change |
| 23. | Temporary Privilege Processing and Notification | MSD-00044 | • 103-105 | <ul style="list-style-type: none"> • 5.2.1 Changed • 5.2.3 Deleted |
| 24. | Transfer of Neonate To or From Another Facility – Procedure/Process | CLN-00216 | • 106-109 | <ul style="list-style-type: none"> • Corrected typo in 5.8.1 |
| 25. | Umbilical Catheterization: Insertion, Maintenance and Removal | CLN-02530 | • 110-113 | <ul style="list-style-type: none"> • Updated References |
| 26. | Universal Protocol for Surgical and Invasive Procedures | CLN-01637 | • 114-123 | <ul style="list-style-type: none"> • Reformat of policy • Added 5.1.10.3 and 5.1.10.4 • Updated references • Added to attachments A & B |
| 27. | Urinary Catheter Management | CLN-02358 | • 124-134 | <ul style="list-style-type: none"> • None |



MEDICAL STAFF OFFICERS

January, 2025 – December, 2026

CHIEF OF STAFF:

Ramaiah Indudhara, MD

VICE CHIEF OF STAFF:

Ameen Alshareef, MD

IMMEDIATE PAST CHIEF OF STAFF:

CLINICAL SERVICE CHAIRMAN AND VICE-CHAIRMAN

ANESTHESIA SERVICES:

Chairman: Jaime Englea-Larra, DO
Vice Chairman: Rich Hirasuna, MD

EMERGENCY MEDICINE:

Chairman: James Nelson, MD
Vice Chairman: Mike Kosofsky, MD

MEDICAL IMAGING:

Chairman: George Rapp, MD
Vice Chairman: Amilcar Diaz, MD

MEDICINE SERVICES:

Chairman:
Vice Chairman:

OB/GYN SERVICES:

Chairman: Hamid Zadeh, MD
Vice Chairman: Lisa Bean, MD

PATHOLOGY SERVICES:

Chairman: Norma Rodriguez, MD
Vice Chairman:

PEDIATRIC SERVICES:

Chairman: Ameen Alshareef, MD
Vice Chairman: Lwbba Chait, MD

SURGERY SERVICES:

Chairman:
Vice Chairman:

COMMITTEE CHAIRMAN:

BYLAWS/CREDENTIALS:

Chairman: George Rapp, MD
Vice Chairman: Theresa Ramones, MD

MEDICAL STAFF QUALITY:

Chairman: Susan Hahm, MD
Vice Chairman:



MOSSADAMS

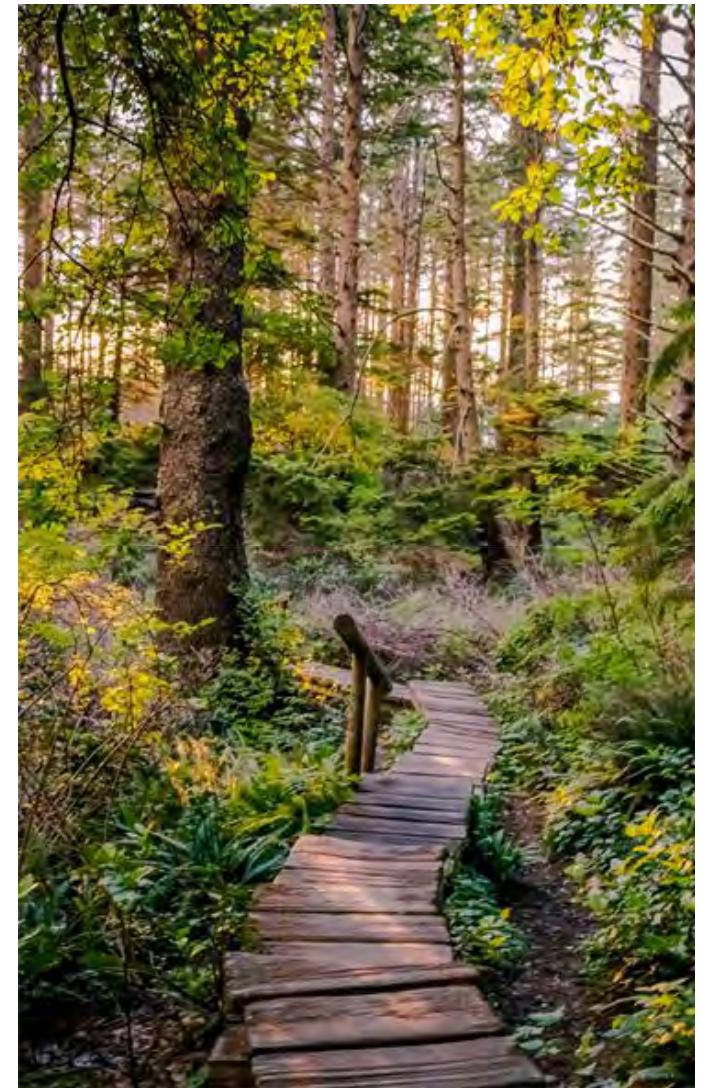
Pioneers Memorial Healthcare District

2024 AUDIT RESULTS

Discussion with the Board of Directors

Agenda

1. Summary of Audit Process
2. Scope of Services
3. Areas of Audit Emphasis
4. Matters to be Communicated to the Governing Body
5. Executive Session



Summary of Audit Process

- Our audit was generally performed in accordance with our initial plan. When the results of a planned audit procedure did not provide sufficient evidence or our original plan was based on an incorrect understanding of a transaction, process, or accounting policy of the entity, we made the necessary adjustments to our audit plan to incorporate the procedures necessary to support our opinion on the financial statements.
- We have completed our testing of all significant account balances and classes of transactions.
- We issued our independent auditor's report on November 15, 2024, and will communicate any required internal control related matters on or before November 26, 2024.



Scope of Services

We have performed the following services for Pioneers Memorial Healthcare District:

Attest Services



Nonattest Services



- Annual financial statement audit as of and for the year ended June 30, 2024.

- Assist management with drafting the financial statements (excluding Management's Discussion and Analysis) for the year ended June 30, 2024.



Areas of Audit Emphasis

During the audit, we identified the following:

| Significant Risks | Procedures |
|---|--|
| Revenue recognition and valuation of patient receivables | We documented our understanding of management's analysis in determining contractual and bad debt allowances and performed walk-throughs of the related controls by testing revenue charges, accounts receivable, cash receipts, and zero balance accounts. We performed a lookback analysis using current year cash receipts to assess the accuracy of the prior year estimate. We also developed our own independent estimate of the valuation of patient accounts receivable based on historical collection rates by payor and subsequent cash receipts and compared to the amount recorded. Based on procedures performed, no exceptions noted. |



Areas of Audit Emphasis

During the audit, we identified the following:

| Significant Risks | Procedures |
|---|---|
| Third-party settlements and supplemental funding | Obtained prior year audited cost reports and correspondence related to supplemental funding. We also obtained a roll forward of the cost report and supplemental funding receivables and payables and substantiated the activity and ending receivable or payable balances. Based on procedures performed, no exceptions noted. |
| Management Override of Financial Reporting | Performed journal entry testing with a focus on manual entries, review of board minutes, and fraud interviews. Based on procedures performed, no exceptions noted. |



Matters to Be Communicated to the Governing Body

Our responsibility with regard to the financial statement audit under U.S. auditing standards:

We are responsible for forming and expressing an opinion about whether the financial statements that have been prepared by management, with your oversight, are prepared, in all material respects, in accordance with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of your responsibilities.



Matters to Be Communicated to the Governing Body

Our responsibility with regard to the financial statement audit under U.S. auditing standards:

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (U.S. GAAS) and the California Code of Regulations, Title 2, Section 1132.2, State Controller's *Minimum Audit Requirements for California Special Districts*. As part of an audit conducted in accordance with these auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.



Matters to Be Communicated to the Governing Body

Our responsibility with regard to the financial statement audit under U.S. auditing standards:

Our audit of the financial statements included obtaining an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control or to identify deficiencies in the design or operation of internal control. Accordingly, we considered the entity's internal control solely for the purpose of determining our audit procedures and not to provide assurance concerning such internal control.



Matters to Be Communicated to the Governing Body

Our responsibility with regard to the financial statement audit under U.S. auditing standards:

We are also responsible for communicating significant matters related to the financial statement audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.



Matters to Be Communicated to the Governing Body

Other information in the financial statements:

Management is responsible for the required supplementary information included in the financial statements. The other information comprises the Management's Discussion and Analysis but does not include the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information, and we do not express an opinion or any form of assurance thereon. Our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the audited financial statements. We have read the information, and nothing came to our attention that caused us to believe that such information is materially inconsistent with the financial statements.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Significant Accounting Practices:

Our views about qualitative aspects of the entity's significant accounting practices, including accounting policies, accounting estimates, and financial statement disclosures

MOSS ADAMS COMMENTS

The quality of the entity's accounting policies and underlying estimates are discussed throughout this presentation. There were no changes in the entity's approach to applying the critical accounting policies.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Significant Unusual Transactions

MOSS ADAMS COMMENTS

No significant unusual transactions were encountered during our audit of the entity's financial statements except for the following:

- Receipt of \$28 million in FY 2024 from the California Distressed Hospital Loan Program (see Note 6).
- State Assembly Bill 918 relating to the dissolution of the District and subsequent legal appeals (see Notes 1 and 12).



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Significant Difficulties Encountered During the Audit

We are required to inform those charged with governance of any significant difficulties encountered in performing the audit. Examples of difficulties may include significant delays by management, an unreasonably brief time to complete the audit, unreasonable management restrictions encountered by the auditor, or an unexpected extensive effort required to obtain sufficient appropriate audit evidence.

MOSS ADAMS COMMENTS

No significant difficulties were encountered during our audit of the entity's financial statements, except as it relates to delays in obtaining requested information to complete our audit timely resulting from the system conversion in FY 2024.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Disagreements With Management

Disagreements with management, whether or not satisfactorily resolved, about matters that individually or in the aggregate could be significant to the entity's financial statements, or the auditor's report.

MOSS ADAMS COMMENTS

There were no disagreements with management.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Circumstances that affect the form and content of the auditor's report

MOSS ADAMS COMMENTS

There were no circumstances that affected the form and content of the auditor's report with the exception of the disclosure of State Assembly Bill 918. Our opinion is not modified with respect to this matter.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Other findings or issues arising from the audit that are, in the auditor's professional judgment, significant and relevant to those charged with governance regarding their oversight of the financial reporting process

MOSS ADAMS COMMENTS

There were no other findings or issues arising from the audit to report.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Uncorrected Misstatements

MOSS ADAMS COMMENTS

Uncorrected misstatements, or matters underlying those uncorrected misstatements, as of and for the year ended June 30, 2024, could potentially cause future-period financial statements to be materially misstated, even though we have concluded that the uncorrected misstatements are immaterial to the financial statements, including disclosures, under audit. There were no uncorrected misstatements identified in the current year.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Material, Corrected Misstatements

Material, corrected misstatements that were brought to the attention of management as a result of audit procedures.

MOSS ADAMS COMMENTS

No material misstatements were identified as a result of our audit other than those that remain uncorrected as previously discussed.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Representations requested of management

We requested certain representations from management that are included in the management representation letter.

MOSS ADAMS COMMENTS

A copy of the management representation letter, to be executed upon issuance of the financial statements, can be requested from management for review.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Management's consultation with other accountants

When we are aware that management has consulted with other accountants about significant auditing or accounting matters, we discuss with those charged with governance our views about the matters that were the subject of such consultation.

MOSS ADAMS COMMENTS

We are not aware of instances where management consulted with other accountants about significant auditing or accounting matters.



Matters to Be Communicated to the Governing Body

MATTERS TO BE COMMUNICATED

Significant issues arising from the audit that were discussed, or the subject of correspondence with management

MOSS ADAMS COMMENTS

No significant issues arose during the audit that have not been addressed elsewhere in this presentation.





MOSSADAMS

Executive Session

Better Together: Moss Adams & Pioneers Memorial Healthcare District





THANK YOU



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Reports of Independent Auditors and Financial Statements with
Required Supplementary Information

Pioneers Memorial Healthcare District

June 30, 2024 and 2023



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Pioneers Memorial Healthcare District

Management's Discussion and Analysis

Pioneers Memorial Healthcare District's (the District) discussion and analysis is designed to assist the reader in focusing on significant financial issues, provide an overview of the District's financial activity, identify changes in the District's financial position, and identify any material deviations from the financial plan (the approved budget). Unless otherwise noted, all discussion and analysis pertains to the District's financial condition, results of operations, and cash flows as of and for the years ended June 30, 2024 and 2023.

Financial Highlights

Financial operations for fiscal year 2024 resulted in an increase in net position of approximately \$9,738,000 against a net position increase of approximately \$593,000 in fiscal year 2023. The increase was due primarily to the increase in census which brought an increase in revenue combined with a Medicare 340b reimbursement for \$2,900,000.

In fiscal year 2024, the District experienced an increase of approximately 22.9% for inpatient admissions. Inpatient days increased by 18.1% even with the District's average length of stay decreasing from 3.60 to 3.46 days. The outpatient revenues stayed consistent with a slight increase of 0.6%. Fiscal Year 2024 was the first full year with the Pioneers Memorial Skilled Nursing Center and the District being the sole Maternity and Pediatric departments in Imperial County.

During fiscal year 2024, operating expenses increased 10.6% over the previous year. Most of the increase in operating expenses was in insurance, 24.0%, benefits, 9.4%; and supplies, 5.5%.

Capital Spending (Other)

During fiscal year 2024, the District made the following capital expenditures greater than \$100,000 financed from hospital cash reserves:

| Capital Expenditure | Department | Amount |
|---------------------------------|-------------------|------------|
| Chemistry Analyzers-Two | Lab | \$ 409,181 |
| Olympus Surgical Towers-Four | Surgery | \$ 504,267 |
| Compressor Ventilator | Respiratory | \$ 125,062 |
| Stethoscope Camera System-Three | Telecarts - Grant | \$ 100,667 |

Required Financial Statements

The financial statements of the District include (a) statement of net position, (b) statement of revenues, expenses, and changes in net position, and (c) statement of cash flows. The statement of net position includes information about the nature of the District's assets and liabilities and classifies them as current or noncurrent. It also provides the basis for evaluation of the capital structure of the District and for assessing the liquidity and financial flexibility of the District.

Pioneers Memorial Healthcare District
Management's Discussion and Analysis

The statement of revenues, expenses, and changes in net position measures the District's operations and can be used to determine whether the District has been able to recover all of its operating costs from patient service and other operating revenue sources. The primary purpose of the statement of cash flows is to provide information about the District's cash from operations, noncapital financing, capital and related financing, and investing activities. It provides answers to such questions as: What were the District's sources of cash? What was the cash used for? And what was the change in cash balances during the reporting period?

A summary of the District's statements of net position as of June 30, 2024 and 2023, is presented in Table 1 below:

Table 1

Condensed Statements of Net Position

| | 2024 | 2023 | \$ Change | % Change |
|--|----------------|----------------|---------------|------------|
| ASSETS | | | | |
| Current assets | \$ 92,126 | \$ 56,757 | \$ 35,369 | 62.3 % |
| Capital assets | 29,763 | 29,317 | 446 | 1.5 % |
| Lease right-of-use and SBITA assets | 64,931 | 49,415 | 15,516 | 31.4 % |
| Other assets | 2,021 | 1,996 | 25 | 1.3 % |
| Total assets | \$ 188,841 | \$ 137,485 | \$ 51,356 | 37.4 % |
| LIABILITIES | | | | |
| Current liabilities | \$ 31,187 | \$ 23,081 | \$ 8,106 | 35.1 % |
| Lease and SBITA liabilities | 62,268 | 48,170 | 14,098 | 29.3 % |
| Long-term debt and other | 41,383 | 21,969 | 19,414 | 88.4 % |
| Total liabilities | 134,838 | 93,220 | 41,618 | 44.6 % |
| NET POSITION | | | | |
| Total net position | 54,003 | 44,265 | 9,738 | 22.0 % |
| Total liabilities and net position | \$ 188,841 | \$ 137,485 | \$ 51,356 | 37.4 % |

As reflected in Table 1 for fiscal year 2024 and 2023, net position (earnings) increased by 22.0% for the fiscal year ended June 30, 2024. The District's current assets (cash, accounts receivable, inventory and prepaids) increased 62.3%. In November 2023 the District received a loan from the California Hospital District Loan Program of \$28,000,000. The District has worked diligently at improving quality as well as the bottom line. Capital assets (property, plant, and equipment) increased by 1.5% because of capital additions of approximately \$4,173,000 offset by depreciation expense of approximately \$3,355,000 and net of the effect of retirements.

Pioneers Memorial Healthcare District
Management's Discussion and Analysis

Total liabilities increased by 44.6% due to a combination of an increase in lease and SBITA liabilities (34.8%) related to the DaVinci robot, Cerner implementation and an increase in long-term debt and other liabilities (88.4%) due to the Distressed Loan liability. The District received the \$28,000,000 loan in November of 2023 as part of a Distressed Hospital program through the state. This loan is an interest free loan with payments starting in May 2025 of \$519,000 per month and matures in October 2029. The 2012 General Obligation Bonds will be paid off in fiscal year 2025.

A summary of the District's statements of net position as of June 30, 2023 and 2022, is presented in Table 2 below:

Table 2

Condensed Statements of Net Position

| | 2023 | 2022 | \$ Change | % Change |
|---|-------------------|-------------------|------------------|---------------|
| ASSETS | | | | |
| Current assets | \$ 56,757 | \$ 56,627 | \$ 130 | 0.2 % |
| Capital assets | 29,317 | 31,763 | (2,446) | (7.7)% |
| Lease right-of-use assets | 49,415 | 22,619 | 26,796 | 118.5 % |
| Other assets | 1,996 | 1,954 | 42 | 2.1 % |
| Total assets | \$ 137,485 | \$ 112,963 | \$ 24,522 | 21.7 % |
| LIABILITIES | | | | |
| Current liabilities | \$ 23,081 | \$ 28,578 | \$ (5,497) | (19.2)% |
| Lease obligations | 48,170 | 21,681 | 26,489 | 122.2 % |
| Long-term debt and other | 21,969 | 19,032 | 2,937 | 15.4 % |
| Total liabilities | 93,220 | 69,291 | 23,929 | 34.5 % |
| NET POSITION | | | | |
| Total net position | 44,265 | 43,672 | 593 | 1.4 % |
| Total liabilities and net position | \$ 137,485 | \$ 112,963 | \$ 24,522 | 21.7 % |

As reflected in Table 2 for fiscal year 2023 and 2022, net position (earnings) increased by 1.4% for the fiscal year ended June 30, 2023. The District's current assets (cash, accounts receivable, inventory and prepaids) increased 0.2%. With the continuance of the COVID-19 pandemic, the District continued to face the same pressures and challenges the first half of fiscal year 2023. For the second half of fiscal year 2023 the expenses in registry and supplies started to decrease as well as an increase in census. The District has worked diligently at improving quality as well as the bottom line. Capital assets (property, plant, and equipment) decreased by 7.7% as a result of capital additions of approximately \$1,125,000 offset by depreciation expense of approximately \$3,473,000.

Total liabilities increased by 34.5% due to a combination of increase in leases obligations (122.2%) related to the lease for the Distinct Part Nursing Facility (DPNF) and a decrease in current liabilities (19.2%) due to repayment of the Medicare Advanced payment that was received in September 2020. The District received approximately \$14,763,000 that was to be paid back to Medicare over an 18-month period starting one year from receipt of payment and was paid off in March 2023. The 2012 General Obligation Bonds will be paid off in fiscal year 2025.

Pioneers Memorial Healthcare District
Management's Discussion and Analysis

The following table presents a summary of the District's revenues, expenses, and changes in net position for the years ended June 30, 2024 and 2023, is presented in Table 3 below:

Table 3

Condensed Statements of Revenues,
 Expenses, and Changes in Net Position

| | 2024 | 2023 | \$ Net Change | % Change |
|--|------------------|------------------|-----------------|-----------------|
| OPERATING REVENUES | | | | |
| Net patient service revenue | \$ 157,856 | \$ 125,714 | \$ 32,142 | 25.6 % |
| Other | 6,006 | 7,994 | (1,988) | (24.9)% |
| Total operating revenues | 163,862 | 133,708 | 30,154 | 22.6 % |
| OPERATING EXPENSES | | | | |
| Salaries and wages | 67,925 | 55,325 | 12,600 | 22.8 % |
| Supplies | 19,140 | 18,145 | 995 | 5.5 % |
| Employee benefits | 18,173 | 16,612 | 1,561 | 9.4 % |
| Professional fees | 16,634 | 17,667 | (1,033) | (5.8)% |
| Registry and contract labor | 3,379 | 5,820 | (2,441) | (41.9)% |
| Other operating expenses | 31,834 | 28,470 | 3,364 | 11.8 % |
| Total operating expenses | 157,085 | 142,039 | 15,046 | 10.6 % |
| OPERATING INCOME (LOSS) | 6,777 | (8,331) | 15,108 | (181.3)% |
| NON-OPERATING REVENUES (EXPENSES) | | | | |
| District tax revenues | 1,646 | 3,336 | (1,690) | (50.7)% |
| Investment income | 1,011 | 7 | 1,004 | 14342.9 % |
| Interest expense | (667) | (699) | 32 | (4.6)% |
| Contributions, net | 447 | 544 | (97) | (17.8)% |
| Grant income | 550 | 4,971 | (4,421) | (88.9)% |
| Other non-operating (expenses) revenue | (26) | 765 | (791) | (103.4)% |
| Total non-operating revenues, net | 2,961 | 8,924 | (5,963) | (66.8)% |
| CHANGE IN NET POSITION | 9,738 | 593 | 9,145 | 1542.2 % |
| NET POSITION | | | | |
| Beginning of year | 44,265 | 43,672 | 593 | 1.4 % |
| End of year | \$ 54,003 | \$ 44,265 | \$ 9,738 | 22.0 % |

Sources of Revenue

Operating revenue – In fiscal year 2024, the District derived 96.3% of its total operating revenue from patient care operations. Patient care operations include medically acute inpatient, skilled nursing and outpatient care, including physician care. The remaining portion of operating revenues includes cafeteria receipts, rebates, refunds, and fees.

Pioneers Memorial Healthcare District

Management's Discussion and Analysis

Non-operating revenue – For the year ended June 30, 2024, the District derived 3.7% of its total revenue from investment income, property tax revenue and from a grant received from the Federal Emergency Management Agency (FEMA). FEMA reimbursed for expenses related to taking care of COVID-19 patients. These expenses were from current and previous fiscal years and were mostly nursing registry expenses. Investment revenues are derived from excess District funds invested in accordance with California Code 53600 under management by the Wealth Management Department of Mechanics Bank. Property tax revenues are received from Imperial County for the stated purpose of servicing the District's outstanding debt (2004 and 2012 General Obligation Bonds) as well as to fund the cost of providing care to the county indigent.

Operating and Financial Performance

The following summarizes the District's changes in patient volumes as well as changes in the statements of revenues, expenses, and changes in net position between the years ended June 30, 2024 and 2023.

Patient volumes – A review of maternity services revealed that the number of births increased 15.6% between fiscal year 2024 and 2023, with 2,201 births presenting in 2024 up from 1,904 births recorded in fiscal year 2023. Hospital outpatient visits, for laboratory, imaging, and other ancillary testing, increased slightly by 0.9% and Emergency Department (ED) volumes increased by 0.5%.

Surgical volumes had a slight increase by 10.6% over the previous year, mostly in scopes. In total, the District's rural health center volumes decreased on average by 17.9%. The Pioneer Health Center volumes decreased by 16.4%, Calexico Health Center decreased 19.6% and Pioneers Children's Health Center decreased 17.6%.

Revenues – Net patient revenues for fiscal year 2024 had an increase of 25.6% from fiscal year 2023. This increase is attributable to higher revenues and prior year recovery from Medicare 340b reimbursement.

Operating expenses (significant expense variances are explained below) – Medical and other supply costs increased by approximately \$995,000 or 5.5%, due to the increase in supplies needed to care for the increase of patients.

Professional fees decreased by approximately \$1,033,000 or 5.8% due to lower legal costs.

Registry and contract labor costs primarily for nursing staff coverage decreased by approximately \$2,441,000, or 41.9%, due to not renewing registry agreements and hiring of more nursing staff. Although the District hired nurses it continues with recruiting efforts for nursing staff both locally and from outside the District's immediate service area. Recruitment of nurses will most likely be an issue in many hospitals for a few years.

Other non-operating revenue consisting of the grant received from FEMA, investment income, and interest expense totaled approximately \$2,961,000 in fiscal year 2024 against approximately \$8,924,000 from fiscal year 2023. The decrease in non-operating revenues is due to the grants received from FEMA in 2023, which was \$4,971,000.

Pioneers Memorial Healthcare District
Management's Discussion and Analysis

The following table presents a summary of the District's revenues, expenses, and changes in net position for the years ended June 30, 2023 and 2022, is presented in Table 4 below:

Table 4

Condensed Statements of Revenues,
 Expenses, and Changes in Net Position

| | 2023 | 2022 | Net Change | % Change |
|--|-------------------------|-------------------------|-----------------------|-----------------|
| OPERATING REVENUES | | | | |
| Net patient service revenue | \$ 125,714 | \$ 123,964 | \$ 1,750 | 1.4 % |
| Other | <u>7,994</u> | <u>3,790</u> | <u>4,204</u> | 110.9 % |
| Total operating revenues | <u>133,708</u> | <u>127,754</u> | <u>5,954</u> | 4.7 % |
| OPERATING EXPENSES | | | | |
| Salaries and wages | 55,325 | 51,238 | 4,087 | 8.0 % |
| Supplies | 17,667 | 22,655 | (4,988) | (22.0)% |
| Employee benefits | 16,612 | 15,185 | 1,427 | 9.4 % |
| Professional fees | 18,145 | 17,631 | 514 | 2.9 % |
| Registry and contract labor | 5,820 | 8,227 | (2,407) | (29.3)% |
| Other operating expenses | <u>28,470</u> | <u>29,242</u> | <u>(772)</u> | (2.6)% |
| Total operating expenses | <u>142,039</u> | <u>144,178</u> | <u>(2,139)</u> | (1.5)% |
| OPERATING LOSS | <u>(8,331)</u> | <u>(16,424)</u> | <u>8,093</u> | (49.3)% |
| NON-OPERATING REVENUES (EXPENSES) | | | | |
| District tax revenues | 3,336 | 3,239 | 97 | 3.0 % |
| Investment income | 7 | (779) | 786 | (100.9)% |
| Interest expense | (699) | (723) | 24 | (3.3)% |
| Non-operating expenses | 765 | 167 | 598 | 358.1 % |
| Contributions, net | 544 | 4,344 | (3,800) | (87.5)% |
| Grant income | <u>4,971</u> | <u>1,080</u> | <u>3,891</u> | 360.3 % |
| Total non-operating revenues, net | <u>8,924</u> | <u>7,328</u> | <u>1,596</u> | 21.8 % |
| CHANGE IN NET POSITION | 593 | (9,096) | 9,689 | (106.5)% |
| NET POSITION | | | | |
| Beginning of year | <u>43,672</u> | <u>52,768</u> | <u>(9,096)</u> | (17.2)% |
| End of year | <u>\$ 44,265</u> | <u>\$ 43,672</u> | <u>\$ 593</u> | 1.4 % |

Sources of Revenue

Operating revenue – In fiscal year 2023, the District derived 94.0% of its total operating revenue from patient care operations. Patient care operations include medically acute inpatient, skilled nursing and outpatient care, including physician care. The remaining portion of operating revenues includes cafeteria receipts, rebates, refunds, and fees.

Pioneers Memorial Healthcare District

Management's Discussion and Analysis

Non-operating revenue – For the year ended June 30, 2023, the District derived 6.0% of its total revenue from investment income, property tax revenue and from a grant received from FEMA. FEMA reimbursed for expenses related to taking care of COVID-19 patients. These expenses were from current and previous fiscal years and were mostly nursing registry expenses. Investment revenues are derived from excess District funds invested in accordance with California Code 53600 under management by the Wealth Management Department of Mechanics Bank. Property tax revenues are received from Imperial County for the stated purpose of servicing the District's outstanding debt (2004 and 2012 General Obligation Bonds) as well as to fund the cost of providing care to the county indigent.

Operating and Financial Performance

The following summarizes the District's changes in patient volumes as well as changes in the statements of revenues, expenses, and changes in net position between the years ended June 30, 2023 and 2022.

Patient volumes – A review of maternity services revealed that the number of births increased 16.8% between fiscal year 2023 and 2022, with 1,904 births presenting in 2023 up from 1,630 births recorded in fiscal year 2022. Hospital outpatient visits, for laboratory, imaging, and other ancillary testing, decreased slightly by 0.2% and ED volumes increased by 4.8%. The increase in ED volumes were most likely due to an increased community awareness surrounding COVID-19 and a lessened fear of coming in contact with the virus in a hospital or clinic setting.

Surgical volumes had a slight decrease by 0.6% over the previous year. In total, the District's rural health center volumes increased by 0.1%. The Pioneer Health Center volumes increased during fiscal year 2023; however, the Calexico Health Center and Pioneers Children's Health Center reported volume decrease of 3.8% during fiscal year 2023.

Revenues – Net patient revenues for fiscal year 2023 stayed consistent with a slight increase of 1.4% from fiscal year 2022. This increase is attributable to lower bad debt and prior year recoveries from Medicare and Medi-Cal.

Operating expenses (significant expense variances are explained below) – Medical and other supply costs decreased by approximately \$4,988,000 or 22.0%, due to the decrease in supplies needed in pharmacy and lab to treat COVID-19 patients.

Professional fees increased by approximately \$514,000, or 2.9%.

Registry and contract labor costs primarily for nursing staff coverage decreased by approximately \$2,407,000, or 29.3%, due to not renewing registry agreements and hiring of more nursing staff. Although the District hired nurses it continues with recruiting efforts for nursing staff both locally and from outside the District's immediate service area. While California Emergency Medical Services Authority (EMSA) provided emergency medical technicians, nurses and staffing during the COVID-19 surge for the winter of fiscal year 2022, the District was solely responsible for necessary registry nursing staffing for fiscal year 2023.

Other non-operating revenue consisting of the grant received from FEMA, investment income, and interest expense totaled approximately \$8,924,000 in fiscal year 2023 against approximately \$7,328,000 from fiscal year 2022. The increase in non-operating revenues is attributable to the changes in the stock market that affected the wealth management account, and the grant received from FEMA.

Pioneers Memorial Healthcare District
Management's Discussion and Analysis

Budget Results (Fiscal year ending June 30, 2024)

The Board of Directors approves the annual operating budget of the District. The budget remains in effect the entire year but is updated as needed for internal management's use to reflect changes in activity and approved variances. At June 30, 2024, budget comparison and analysis is presented in Table 5 below:

Table 5

| | Actual vs Budget Results | | | |
|--|--------------------------|-----------------|-----------------|----------------|
| | Actual | Budget | \$ Change | % Change |
| OPERATING REVENUES | | | | |
| Gross patient service revenues | \$ 508,909 | \$ 463,034 | \$ 45,875 | 9.9 % |
| Deductions from revenues | (340,260) | (298,095) | (42,165) | (14.1)% |
| Provision for bad debts | (10,793) | (12,856) | 2,063 | 16.0 % |
| Net patient service revenue | 157,856 | 152,083 | 5,773 | 3.8 % |
| Other operating revenues | 6,006 | 4,362 | 1,644 | 37.7 % |
| Total operating revenues | 163,862 | 156,445 | 7,417 | 4.7 % |
| OPERATING EXPENSES | | | | |
| Salaries, benefits, contract labor | 89,476 | 87,934 | 1,542 | 1.8 % |
| Supplies | 19,140 | 18,808 | 332 | 1.8 % |
| Depreciation and amortization | 3,355 | 3,398 | (43) | (1.3)% |
| Other operating expenses | 45,114 | 44,393 | 721 | 1.6 % |
| Total operating expenses | 157,085 | 154,533 | 2,552 | 1.7 % |
| OPERATING INCOME | 6,777 | 1,912 | 4,865 | 254.4 % |
| NON-OPERATING REVENUES (EXPENSES) | | | | |
| District tax revenues | 1,646 | 1,646 | - | 0.0 % |
| Interest expense | (667) | (667) | - | 0.0 % |
| Grant income | 550 | 620 | (70) | (11.3)% |
| Other | 1,432 | (80) | 1,512 | (1890.0)% |
| Total non-operating revenues, net | 2,961 | 1,519 | 1,442 | 94.9 % |
| CHANGE IN NET POSITION | \$ 9,738 | \$ 3,431 | \$ 6,307 | 183.8 % |

Pioneers Memorial Healthcare District Management's Discussion and Analysis

Budget Comments

In comparing actual versus budgeted fiscal year 2024 results, the following was noted:

Overview

Financial net position for fiscal year 2024 resulted in a change in net position of approximately \$9,738,000 against a budgeted change of approximately \$3,431,000, resulting in a positive to budget variance of approximately \$6,307,000 for the period. The favorable financial performance was largely the result of a Medicare 340b reimbursement for \$2,900,000 combined with higher census.

Non-operating revenues (expenses) were favorable to budget by approximately \$1,442,000 due to the increase in investment income.

Revenues

Total operating revenues (net patient revenues and other operating revenues) exceeded budget by 4.7% primarily because of an increase in collections and a higher Disproportionate Share Hospital Supplemental payment than budgeted, due to the Federal Government not decreasing the program as anticipated. The more notable revenue variances were:

- Daily Hospital Services revenues were on budget by 0.03%.
- Inpatient ancillary charges for inpatient services were over budget by 37.2%.
- Outpatient revenues were over budget by 5.4%. The areas most affected were the Emergency Room, Surgery, Pharmacy and Diagnostic Services.

Expenses

In total, operating expenses were approximately 1.7% over budget. Salaries, benefits, and contract labor were over budget by 1.8% due to the high registry cost of nurses, mostly in Labor and Delivery and Medical Surgical. Non-staffing expenses (i.e., supplies, professional fees, depreciation, and other expenses) ended the year over budget by 1.5%. Notable expense variances were:

- Contract labor was over budget by approximately \$1,495,000 or 79.4%.
- Salaries and wages (employed) were over budget by approximately \$1,447,000 or 2.8%.
- Depreciation and amortization expenses were under budget by \$43,000 or 1.3%.
- Supplies expense was under budget by approximately \$332,000 or 1.8%.

Pioneers Memorial Healthcare District

Management's Discussion and Analysis

Economic Outlook

The District's Board and Management considered several factors when working and approving the fiscal year 2025 budget. In preparing the budget we decided to mostly keep the census in fiscal year 2025 flat with fiscal year 2024 census with exception of surgery volumes as they continue to increase after the COVID decline. The fiscal year 2025 budget, the District expected revenue to stay flat and expenses, mostly salaries, to increase.

Specific factors and assumptions incorporated into the District's fiscal year 2025 budget include:

- Traditional inpatient and outpatient volumes are expected to stay steady with fiscal year 2024 volumes.
- Emergency Room volumes are projected to stay consistent in the fiscal year 2024.
- Surgical case volumes are projected to have a slight increase of 5.6% from 2024 but still below pre COVID numbers. Although we do anticipate higher volumes with the purchase of the DaVinci robot and contracting with a new Gastroenterologist provider, we did not increase the number of surgeries in the budget.
- The Rural Clinics were projected to remain the same number of visits as fiscal year 2024.
- Professional fees are projected to increase due to the newly acquired Gastroenterologist agreement and the three-year extension with fee increase for the Radiology group.
- The DPNF is budgeted for a full year. Expenses are based on prior historical data with average daily census consistent with prior fiscal year.



Report of Independent Auditors

The Board of Directors
Pioneers Memorial Healthcare District

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Pioneers Memorial Healthcare District, which comprise the statements of net position as of June 30, 2024 and 2023, and the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Pioneers Memorial Healthcare District as of June 30, 2024 and 2023, and the results of its operations and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the California Code of Regulations, Title 2, Section 1131.2, State Controller's *Minimum Audit Requirements for California Special Districts*. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Pioneers Memorial Healthcare District and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Pioneers Memorial Healthcare District's ability to continue as a going concern for 12 months beyond the financial statement date, including any current known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and the California Code of Regulations, Title 2, Section 1131.2, State Controller's *Minimum Audit Requirements for California Special Districts* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and the California Code of Regulations, Title 2, Section 1131.2, State Controller's *Minimum Audit Requirements for California Special Districts*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Pioneers Memorial Healthcare District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Pioneers Memorial Healthcare District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Emphasis of Matter – State Assembly Bill 918

As discussed in Notes 1 and 12 to the financial statements, Pioneers Memorial Healthcare District is subject to dissolution due to state legislation. Our opinion is not modified with respect to this matter.

Other Matter

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that management's discussion and analysis on pages 1 through 10 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board which considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



Irvine, California

November 15, 2024

Financial Statements

Pioneers Memorial Healthcare District
Statements of Net Position
June 30, 2024 and 2023

| | 2024 | 2023 |
|---|------------------------------|------------------------------|
| ASSETS | | |
| CURRENT ASSETS | | |
| Cash and cash equivalents | \$ 20,932,019 | \$ 13,326,240 |
| Investments | 19,098,972 | 3,523,609 |
| Patient accounts receivable, net of allowances for doubtful accounts of \$5,728,206 in 2024 and \$4,977,190 in 2023 | 16,274,532 | 12,808,147 |
| Supplemental funding receivable | 24,746,940 | 19,243,877 |
| Inventories | 2,835,247 | 3,316,624 |
| Estimated third-party payor settlements receivable | 6,284,652 | 2,461,440 |
| Prepaid expenses and deposits | 1,953,513 | 2,077,178 |
| Total current assets | <u>92,125,875</u> | <u>56,757,115</u> |
| RESTRICTED CASH AND INVESTMENTS | | |
| HELD BY TRUSTEE FOR DEBT SERVICE AND OTHER | 2,020,236 | 1,995,339 |
| CAPITAL ASSETS, net of accumulated depreciation | | |
| LEASE RIGHT-OF-USE ASSETS AND SBITA ASSETS, net | 29,763,295 | 29,316,946 |
| Total assets | <u>64,931,450</u> | <u>49,415,107</u> |
| | <u><u>\$ 188,840,856</u></u> | <u><u>\$ 137,484,507</u></u> |
| LIABILITIES AND NET POSITION | | |
| CURRENT LIABILITIES | | |
| Current maturities of long-term debt | \$ 5,545,531 | \$ 3,494,091 |
| Accounts payable and accrued expenses | 14,327,638 | 11,513,147 |
| Accrued payroll and related liabilities | 6,362,356 | 5,358,973 |
| Lease and SBITA liabilities, current | 3,756,205 | 1,722,161 |
| Employee healthcare self-insurance reserve | 1,195,270 | 992,323 |
| Total current liabilities | <u>31,187,000</u> | <u>23,080,695</u> |
| LEASE AND SBITA LIABILITIES, net of current portion | | |
| LONG-TERM DEBT, net of current maturities | | |
| Total liabilities | <u>62,267,845</u> | <u>48,170,072</u> |
| | <u><u>41,382,983</u></u> | <u><u>21,969,091</u></u> |
| | <u><u>134,837,828</u></u> | <u><u>93,219,858</u></u> |
| NET POSITION | | |
| Invested in capital assets, net of related debt | 10,834,781 | 3,853,764 |
| Restricted, expendable for | | |
| debt service and other purposes | 40,959 | 37,063 |
| Unrestricted | <u>43,127,288</u> | <u>40,373,822</u> |
| Total net position | <u>54,003,028</u> | <u>44,264,649</u> |
| Total liabilities and net position | <u><u>\$ 188,840,856</u></u> | <u><u>\$ 137,484,507</u></u> |

See accompanying notes.

Pioneers Memorial Healthcare District
Statements of Revenues, Expenses, and Changes in Net Position
Years Ended June 30, 2024 and 2023

| | 2024 | 2023 |
|---|--------------------------|------------------------|
| OPERATING REVENUES | | |
| Net patient service revenue (net of provision for bad debts of \$10,792,858 in 2024 and \$9,927,393 in 2023) | \$ 157,855,611 | \$ 125,713,863 |
| Other | <u>6,006,284</u> | <u>7,994,430</u> |
| Total operating revenues | <u>163,861,895</u> | <u>133,708,293</u> |
| OPERATING EXPENSES | | |
| Salaries and wages | 67,925,277 | 55,324,725 |
| Supplies | 19,139,619 | 17,666,840 |
| Employee benefits | 18,172,512 | 16,612,417 |
| Professional fees | 16,633,881 | 18,144,979 |
| Purchased services | 8,856,815 | 7,567,999 |
| Repairs and maintenance | 6,831,256 | 5,840,549 |
| Registry and contract labor | 3,378,616 | 5,819,699 |
| Depreciation and amortization | 3,355,376 | 3,572,981 |
| Insurance | 2,746,154 | 2,215,447 |
| Building and equipment rent | 4,496,631 | 3,601,946 |
| Utilities | 1,867,013 | 2,238,057 |
| Other operating expenses | <u>3,681,553</u> | <u>3,433,350</u> |
| Total operating expenses | <u>157,084,703</u> | <u>142,038,989</u> |
| OPERATING INCOME (LOSS) | <u>6,777,192</u> | <u>(8,330,696)</u> |
| NON-OPERATING REVENUES (EXPENSES) | | |
| District tax revenues | 1,645,836 | 3,335,792 |
| Investment income | 1,010,701 | 6,537 |
| Interest expense | (666,822) | (698,621) |
| Contributions, net | 447,195 | 544,014 |
| Grant income | 550,000 | 4,970,562 |
| Other non-operating (expense) revenue | <u>(25,723)</u> | <u>765,276</u> |
| Total non-operating revenues, net | <u>2,961,187</u> | <u>8,923,560</u> |
| CHANGE IN NET POSITION | <u>9,738,379</u> | <u>592,864</u> |
| NET POSITION | | |
| Beginning of year | <u>44,264,649</u> | <u>43,671,785</u> |
| End of year | <u>\$ 54,003,028</u> | <u>\$ 44,264,649</u> |

See accompanying notes.

Pioneers Memorial Healthcare District
Statements of Cash Flows
Years Ended June 30, 2024 and 2023

| | 2024 | 2023 |
|--|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Cash received from patients and third parties on behalf of patients | \$ 150,566,014 | \$ 125,436,846 |
| Cash proceeds (recoupments) from operations, other than patient services | 503,221 | (9,151,586) |
| Cash payments to employees and benefit programs | (83,352,828) | (72,957,843) |
| Cash payments to suppliers and contractors | <u>(62,771,879)</u> | <u>(62,384,249)</u> |
| Net cash provided by (used in) operating activities | <u>4,944,528</u> | <u>(19,056,832)</u> |
| CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES | | |
| Receipt of grants | 550,000 | 4,970,562 |
| Receipt of District taxes | 1,411,584 | 1,461,056 |
| Other non-operating activities | <u>(25,723)</u> | <u>765,276</u> |
| Net cash provided by non-capital financing activities | <u>1,935,861</u> | <u>7,196,894</u> |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Receipt of District taxes related to debt service | 234,252 | 1,872,735 |
| Capital grants and contributions, net | 447,195 | 544,014 |
| Purchase of capital assets, net of disposals | (4,173,371) | (1,125,025) |
| Cash payments for property leases and SBITA liability | (2,015,460) | (992,084) |
| Interest payments on long-term debt | (666,822) | (698,621) |
| Principal payments on long-term debt | (6,510,845) | (2,567,873) |
| Proceeds from issuance of long-term debt, including premium | <u>28,000,000</u> | <u>6,726,232</u> |
| Net cash provided by capital and related financing activities | <u>15,314,949</u> | <u>3,759,378</u> |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Interest and dividends received from investments | 1,010,701 | 6,537 |
| Purchase of investments | (10,000,000) | (14,000,000) |
| Proceeds from sale of investments | (5,575,363) | 28,089,005 |
| Change in restricted cash | <u>(24,897)</u> | <u>(41,077)</u> |
| Net cash (used in) provided by investing activities | <u>(14,589,559)</u> | <u>14,054,465</u> |
| NET CHANGE IN CASH AND CASH EQUIVALENTS | | |
| | 7,605,779 | 5,953,905 |
| CASH AND CASH EQUIVALENTS | | |
| Beginning of year | <u>13,326,240</u> | <u>7,372,335</u> |
| End of year | <u>\$ 20,932,019</u> | <u>\$ 13,326,240</u> |
| NONCASH CAPITAL AND RELATED FINANCING ACTITIVIES | | |
| ROU lease assets exchanged for lease liabilities | \$ 1,693,197 | \$ 28,173,568 |
| SBITA assets exchanged for SBITA liabilities | \$ 16,454,080 | \$ - |

See accompanying notes.

Pioneers Memorial Healthcare District
Statements of Cash Flows (Continued)
Years Ended June 30, 2024 and 2023

| | 2024 | 2023 |
|--|---------------------------|------------------------------|
| RECONCILIATION OF OPERATING INCOME (LOSS) TO | | |
| NET CASH PROVIDED BY (USED IN) OPERATING ACTIVITIES | | |
| Operating income (loss) | \$ 6,777,192 | \$ (8,330,696) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used in) operating activities | | |
| Depreciation and amortization | 3,355,376 | 3,572,981 |
| Loss on disposal of capital assets | 371,646 | - |
| Amortization of lease and SBITA right-of-use assets | 2,630,934 | 1,377,007 |
| Amortization of bond premium | (23,823) | (43,397) |
| Provision for bad debt | 10,792,858 | 9,927,393 |
| Changes in operating assets and liabilities | | |
| Patient accounts receivable | (14,259,243) | (10,849,840) |
| Supplemental funding receivable | (5,503,063) | (8,033,438) |
| Inventories | 481,377 | 203,518 |
| Estimated third-party payor settlements receivable | (3,823,212) | 645,430 |
| Prepaid expenses and deposits | 123,665 | (158,127) |
| Accounts payable and accrued expenses | 2,814,491 | 2,765,616 |
| Accrued payroll and related liabilities | 1,003,383 | (1,085,885) |
| Employee healthcare self-insurance reserve | 202,947 | 65,184 |
| Medicare Accelerated Payment Program | - | (9,112,578) |
| Net cash provided by (used in) operating activities | <hr/> <u>\$ 4,944,528</u> | <hr/> <u>\$ (19,056,832)</u> |

See accompanying notes.

Notes to Financial Statements

Note 1 – Reporting entity and State Assembly Bill 918

Reporting entity – Pioneers Memorial Healthcare District (the District) is a public entity organized under local hospital district law as set forth in the Health and Safety Code of the state of California. The District is a political subdivision of the state of California and is generally not subject to federal or state income taxes. The District is governed by a five-member Board of Directors elected from within the healthcare district to specified terms of office. The District is located in Brawley, California, and operates a 107-bed acute care facility and rural health clinics. The District provides healthcare services primarily to individuals who reside in the local geographic area.

State Assembly Bill 918 – On October 8, 2023, the Governor of California approved State Assembly Bill 918 which created the Imperial Valley Healthcare District (IVHD) and the Imperial County Local Agency Formation Commission (LAFCO). The bill requires the Imperial County LAFCO to dissolve the District and transfer the assets, liabilities, rights, and responsibilities of the District to the IVHD no later than January 1, 2025. See Note 12, Subsequent events.

Note 2 – Basis of Presentation and Accounting Policies

A summary of significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Fiscal year – The District has adopted a fiscal year ending June 30. All references to years herein refer to the respective fiscal year.

Basis of presentation – The financial statements have been prepared in accordance with the applicable provisions of the American Institute of Certified Public Accountants' Audit and Accounting Guide, *Health Care Organizations*, pronouncements of the Governmental Accounting Standards Board (GASB), and the State Controller's *Minimum Audit Requirements* and Reporting Guidelines. The District uses proprietary (enterprise) fund accounting prepared on the accrual basis of accounting, whereby revenues are recognized on the accrual basis when earned and expenses are recognized when incurred.

Recent accounting pronouncements – GASB Statement No. 101, *Compensated Absences*, was issued in June 2022 and provides guidance on the accounting and financial reporting for compensated absences for government end users. This statement is effective for fiscal years beginning after December 15, 2023, and requires recognition of a liability for compensated absences to reflect when the obligation is incurred. The District is evaluating the impact this standard will have on future financial statements.

GASB Statement No. 102, *Certain Risk Disclosures*, was issued in December 2023 and requires governments to assess whether a concentration or constraint exists that would impact the issuers ability to operate or service debt. This statement is effective for fiscal years beginning after June 15, 2024, and is expected to have minimal impact on the future financial statements of the District.

GASB Statement No. 103, *Financial Reporting Model Improvements*, was issued in April 2024 and provides improvements to key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This statement is effective for fiscal years beginning after June 15, 2025, and requires that MD&A be limited to five specific topics with detailed discussion and analysis over changes in results of operations. This statement is expected to have minimal impact on the future financial statements of the District.

Pioneers Memorial Healthcare District

Notes to Financial Statements

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

Net patient service revenue and patient accounts receivable – Net patient service revenue is reported at the estimated net realizable amounts from patients, third-party payors, and others for services rendered, including estimated retroactive adjustments under reimbursement agreements with third-party payors. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined. The District estimates net collectible accounts receivable and the corresponding impact on net patient services revenue by applying historical collection realization percentages to outstanding gross accounts receivable by payor class. Normal estimation differences between subsequent cash collections on patient accounts receivable and net patient accounts receivable estimated in the prior year are reported as adjustments to net patient service revenue during the collection period.

Supplemental funding – Supplemental funding revenue is reported at the estimated net realizable amounts from the various supplemental funding programs. Retroactive adjustments are accrued on an estimated basis in the period the related services are rendered and adjusted in future periods as final settlements are determined.

The District renders service to patients under contractual arrangements with the Medicare and Medi-Cal programs as described in Note 3.

Charity care and community benefits – The District provides care to patients who meet certain criteria under its charity care policy without charge or at amounts less than its established rates. The District accepts all patients regardless of their ability to pay. Partial payments to which the District is entitled from public assistance programs on behalf of patients that meet the District's charity care criteria are reported as net patient service revenue. Charity care, which is excluded from recognition as patient accounts receivables or net patient service revenue in the accompanying financial statements, measured on the basis of uncompensated charges, was approximately \$2,259,000 and \$877,000 for the years ended June 30, 2024 and 2023, respectively.

District tax revenues – The District receives approximately 2% of its financial support from property taxes. These funds are used to support operations and meet required debt service agreements. They are classified as non-operating revenue since the revenue is not directly linked to patient care. Property taxes are levied by Imperial County (the County) on the District's behalf during the year and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. The County has established certain dates to levy, lien, mail bills, and receive payments from property owners during the year. Property taxes are considered delinquent on the day following each payment due date.

Pioneers Memorial Healthcare District
Notes to Financial Statements

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

Cash and cash equivalents – Cash and cash equivalents include cash in checking and savings bank accounts. The District defines cash equivalents as highly liquid debt instruments with original maturities of three months or less and are intended for use in daily operations.

Investments – Investments are stated at their fair value, which represents the quoted or stated market value. Investments that are not traded on a market, such as investments in external pools, are valued based on the stated fair value as represented by the external pool. All investments are stated at their fair value; the District has elected not to report certain investments at amortized cost.

Inventories – Inventories are reported at cost (determined by the first-in, first-out method), which is not in excess of market value.

Restricted cash and investments – Restricted cash as of June 30, 2024 and 2023, was comprised of the following:

| | <u>2024</u> | <u>2023</u> |
|-----------------------------|----------------------------|----------------------------|
| Restricted for debt service | \$ 1,979,277 | \$ 1,958,276 |
| Other | <u>40,959</u> | <u>37,063</u> |
| | <u><u>\$ 2,020,236</u></u> | <u><u>\$ 1,995,339</u></u> |

Restricted cash and investments represents assets held by bond trustees and in escrow accounts for debt service and as deposits.

Capital assets – Property and equipment are recorded at cost or, in the case of donated items, at fair market value at the date of donation. Routine maintenance and repairs are charged to expense as incurred. Expenditures which increase values, change capacities, or extend useful lives are capitalized.

Depreciation expense and amortization of property and equipment under leases are computed using the straight-line method for financial reporting purposes over the estimated useful lives of the assets or the life of the lease, whichever is less, which range from 10 to 30 years for buildings and improvements and 3 to 10 years for equipment and leasehold improvements.

Pioneers Memorial Healthcare District

Notes to Financial Statements

Capital assets are reviewed for impairment when events or changes in circumstances suggest that the service utility of the capital asset may have significantly and unexpectedly declined. Capital assets are considered impaired if both the decline in service utility of the capital asset is large in magnitude and the event or change in circumstance is outside the normal life cycle of the capital asset. Such events or changes in circumstances that may be indicative of impairment include evidence of physical damage, enactment or approval of laws or regulations or other changes in environmental factors, technological changes or evidence of obsolescence, changes in the manner or duration of use of a capital asset, and construction stoppage. The determination of the impairment loss is dependent upon the event or circumstance in which the impairment occurred. Impairment losses, if any, are recorded in the statements of revenues, expenses, and changes in net position.

Leases – The District is a lessee for various noncancelable leases of buildings and equipment. For leases with a maximum possible term of 12 months or less at commencement, the District recognizes the expense based on the provisions of the lease contract. For all other leases, the District recognizes a lease liability.

At lease commencement, the District initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, less lease payments made at or before the lease commencement date, plus any initial direct costs ancillary to placing the underlying asset into service, less any lease incentives received at or before the lease commencement date. Subsequently, the lease asset is amortized into lease expense on a straight-line basis over the shorter of the lease terms or the useful life of the underlying asset. If the District is reasonably certain of exercising a purchase option contained in a lease, the lease asset will be amortized over the useful life of the underlying asset.

Key estimates and judgments include how the District determines the discount rate it uses to calculate the present value of the expected lease, lease term and lease payments. The District generally uses its estimated incremental borrowing rate as the discount rate for leases unless the rate that the lessor charges is known. The District's incremental borrowing rate for leases is based on the rate of interest it would pay for any amounts borrowed for capital projects.

The lease term includes the noncancelable period of the lease plus any additional periods covered by either a District or lessor option to extend for which it is reasonably certain to be exercised or terminate for which it is reasonably certain not to be exercised.

Payments are evaluated by the District to determine if they should be included in the measurement of the lease liability, including those payments that require a determination of whether they are reasonably certain of being made, such as residual value guarantees, purchase options, payments for termination penalties and other payments.

The District monitors changes in circumstances that may require remeasurement of a lease arrangement. When certain changes occur that are expected to significantly affect the amount of the lease, the liability is remeasured, and a corresponding adjustment is made to the lease.

Pioneers Memorial Healthcare District

Notes to Financial Statements

Subscription-based information technology arrangements (SBITAs) – The District is the end user for various SBITAs. Short-term SBITAs, which have a maximum possible term of 12 months or less, are recognized as an outflow of resources when payment is made. For SBITAs with subscription terms extending beyond one year, the District recognizes an intangible subscription asset and a corresponding subscription liability.

Initial measurement of the subscription asset/liability is calculated at the present value of payments expected to be paid during the subscription term, discounted using the incremental borrowing rate. The subscription asset is amortized on a straight-line basis over the subscription term.

There have been no outflows of resources recognized in the reporting periods for variable payments not previously included in the measurement of the SBITA liability, or other payments such as termination penalties.

Statements of revenues, expenses, and changes in net position – All revenues and expenses directly related to the delivery of healthcare services are included in operating revenues and expenses in the statements of revenues, expenses, and changes in net position. Non-operating revenues and expenses consist of those revenues and expenses that are related to financing and investing types of activities and result from non-exchange transactions or investment income.

Net position – Net position of the District is classified in three components.

- “Invested in capital assets, net of related debt” consists of capital assets, net of accumulated depreciation, and is reduced by the balance of any outstanding borrowing used to finance the purchase or construction of those assets.
- “Restricted, expendable for debt services and other purposes” net position is non-capital net position that must be used for a particular purpose, as specified by contributors external to the District.
- “Unrestricted” net position is the remaining net position that does not meet the definition of net investment in capital assets or restricted.

Compensated absences – The District’s employees earn vacation days at varying rates depending on years of service. Vacation time accumulates from year to year up to a specific maximum. Employees also earn sick leave benefits based on varying rates depending on full-time or part-time status. Employees may accumulate sick leave up to a specific maximum. Employees are not paid for accumulated sick leave upon termination.

Risk management – The District is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accident benefits. Commercial insurance coverage is purchased for claims arising from such matters other than medical insurance. Settled claims have not exceeded this commercial coverage in any of the three preceding years.

The District is self-insured for medical and dental benefits. Annual estimated provisions are accrued based on actuarially determined amounts or management’s estimate and includes an estimate of the ultimate costs of both reported claims and claims incurred but not yet reported.

Pioneers Memorial Healthcare District
Notes to Financial Statements

Reclassifications – The District has reclassified certain accounts in the comparative financial statements footnotes as it enhances the comparability and presents a more relevant comparison of the financial statements. There was no effect on previously reported net position or net loss.

Note 3 – Net Patient Service Revenue, Patient Accounts Receivable, and Third-Party Reimbursement Programs

Net patient service revenue and patient accounts receivable – The District has arrangements with third-party payors that provide for payments to the District. Significant concentrations of gross patient accounts receivable as of June 30 were as follows:

| | <u>2024</u> | <u>2023</u> |
|---|--------------------------|--------------------------|
| Medicare | \$ 23,299,011 | \$ 23,465,193 |
| Medi-Cal and Medi-Cal pending | 34,296,562 | 32,457,018 |
| Other third-party payors | 22,632,280 | 19,078,091 |
| Self-pay and other | 9,191,425 | 5,169,836 |
| Other government programs | 66,273 | 121,371 |
| Contractual allowances | <u>(67,482,813)</u> | <u>(62,506,172)</u> |
| Patient accounts receivable | 22,002,738 | 17,785,337 |
| Less allowances for doubtful accounts | <u>(5,728,206)</u> | <u>(4,977,190)</u> |
| Net patient accounts receivable | <u>\$ 16,274,532</u> | <u>\$ 12,808,147</u> |

Significant concentrations of gross patient accounts receivable as of June 30, 2024 and 2023, include Medicare, 25% and 29%, respectively; Medi-Cal, 39% and 40%, respectively; and other third-party payors, 20% and 24%, respectively.

Amounts written off to bad debt expense included in net patient service revenue totaled approximately \$10,793,000 and \$9,927,000 for the years ended June 30, 2024 and 2023, respectively.

A summary of the basis of reimbursement with major third-party payor categories follows:

Medicare – Medicare payments for inpatient and outpatient services to Medicare patients are based on prospectively determined rates which vary according to the patient diagnostic classification systems. For services rendered to these Medicare inpatients, the District is paid bi-weekly periodic interim payments, with final settlement determined after submission of annual cost reports and audits thereof by the Medicare fiscal intermediary.

Pioneers Memorial Healthcare District

Notes to Financial Statements

Medi-Cal – Medi-Cal payments for inpatient services are based upon case-based Diagnosis Related Groups. A per diem reimbursement methodology is still used for rehabilitative services and behavioral health services.

Contracted and other – The District has entered into reimbursement agreements with certain commercial insurance carriers, preferred provider organizations, and health maintenance organizations. The basis for reimbursement under these agreements includes discounts from established charges and prospectively determined per-diem rates.

The programs' administrative procedures preclude final determination of amounts due for services to program patients until after the cost reports are audited or otherwise reviewed by and settled with the respective administrative agencies. Medicare and Medi-Cal cost reports for 2022 and 2023 are subject to audit and potential adjustment.

Laws and regulations governing Medicare and Medi-Cal programs are complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term. Normal estimation differences between subsequent cash collections on patient accounts receivable and cost report settlements and amounts estimated in the prior year are reported as adjustments to net patient service revenue in the current period.

The District believes that it is in compliance with all applicable laws and regulations and is not aware of any pending or threatened investigation involving allegations of potential wrongdoing. Compliance with such laws and regulations can be subject to future government review and interpretation as well as significant regulatory action including fines, penalties, and exclusion from the Medicare and Medi-Cal programs.

Supplemental funding

Medi-Cal Managed Care Rate Range and Assembly Bill 113 Intergovernmental Transfer (IGT) – The Affordable Care Act (ACA) recognized the formation and maintenance of a network of primary care providers to service Medi-Cal Managed Care plans which require funding assistance. IGT is a payment methodology to partially fund the gap between what Medi-Cal Managed Care plans pay and the full cost of providing the service.

NDPH-IGT AB-113 – An IGT program that allows district/municipal public hospitals to draw down federal funds for fee-for-service Medi-Cal inpatient services. The amount of funds is based on the shortfall between payments received for treating Medi-Cal inpatients under the fee-for-service program and costs of treating those patients. The program is approved in perpetuity, but the amount of available funding must be approved periodically by Centers for Medicare and Medicaid Services (CMS).

Senate Bill 239 Quality Assurance Fee (QAF) Supplemental Payment and QAF Managed Care Funds – A state-legislated supplemental program that distributes funds to hospitals based on the volume of care for Medi-Cal funded patients. The intention is to strengthen the ability of hospitals to meet the increased demand resulting from implementing programs, service, and capital required by ACA. The District also receives net supplemental funding under a managed care methodology.

Pioneers Memorial Healthcare District

Notes to Financial Statements

Senate Bill 1100 Medicaid Disproportionate Share Hospital (DSH) Program – The DSH Program is a Medi-Cal supplemental payment program. It was established to reimburse hospitals for some of the uncompensated care costs associated with furnishing inpatient hospital services to Medi-Cal beneficiaries and uninsured individuals. There is no application process to become a DSH hospital. Instead, DSH eligibility is determined annually by the Department of Health Care Services using the established Medicaid Utilization Rate (MUR) and Low-Income Utilization Rate (LIUR) formulas. The MUR calculates the ratio of Medi-Cal days to the total patient days. The LIUR calculates the ratio of Medicaid/Medi-Cal revenue to the total paid patient revenue. To be eligible the hospital must have a LIUR in excess of 25% with a MUR of at least 1% or a MUR of at least one standard deviation above the statewide mean. DSH payments are calculated for eligible hospitals and are disbursed in cycles throughout the state's fiscal year. An amount totaling eleven twelfths of the estimated annual total is disbursed during the applicable state fiscal year. The remaining amount is disbursed upon finalization of the annual total.

District Directed Payment Program – The District Hospital Directed Payment Program provides supplemental payments to each District and Municipal Public Hospital based upon contract Medi-Cal managed care utilization. The goal of the program is to increase access for Medi-Cal beneficiaries.

Quality Incentive Pool (QIP) program – The QIP program shares the goals of using evidence-based quality improvement methods to achieve performance targets and improve health outcomes for patients. All funding for this program is contingent on meeting these targets and demonstrating continued improvement. The District recognizes revenue from the QIP program when certainty of receiving the funds is reasonably assured.

With respect to the above-described programs, revenue is recognized when management is reasonably assured all information necessary to determine the amount of revenue is available and has been considered in estimating the amount of revenue to be recognized.

Supplemental funding receivables of approximately \$20,283,000 and \$10,508,000 as of June 30, 2024 and 2023, respectively, were comprised of receivables related to the District's participation in the PRIME/QIP program, payments to be received via IGT, QAF payments, and the Medi-Cal DSH program.

Pioneers Memorial Healthcare District
Notes to Financial Statements

The following table summarizes amounts recognized as revenue (included in net patient service revenue and other revenue, respectively) from the various state supplemental funding programs and transfer agreements available to the District:

| | 2024 | 2023 |
|---|-----------------------------|-----------------------------|
| Net Patient Service Revenue | | |
| Managed Care Rate Range IGT | \$ 4,091,501 | \$ 4,765,954 |
| NDPH-IGT AB-113 | 1,259,968 | 1,075,018 |
| QAF Supplemental Payment and QAF Managed Care Funds | 3,044,240 | 1,524,092 |
| Medicaid DSH Program | 3,597,420 | 6,208,897 |
| District Directed Payment Program | <u>6,000,000</u> | <u>3,000,000</u> |
| | 17,993,129 | 16,573,961 |
| Other Revenue | | |
| QIP | <u>2,280,000</u> | <u>5,499,234</u> |
| | <u><u>\$ 20,273,129</u></u> | <u><u>\$ 22,073,195</u></u> |
| Totals | | |

Note 4 – Deposits, Investments, and Investment Income

The California State Treasurer's Office makes available the Local Agency Investment Fund (LAIF) through which local governments may pool investments. Each governmental entity may invest up to \$40 million in the fund. Investments in the LAIF are highly liquid, as deposits can be converted to cash within 24 hours without loss of interest. The District is a voluntary participant in the LAIF. The fair value of the District's investments in the LAIF is reported in the accompanying financial statements based on the District's pro rata share of the fair value provided by the LAIF for the entire LAIF portfolio. As of June 30, 2024 and 2023, the District held approximately \$66,000 and \$63,000 in LAIF, respectively.

There are many factors that can affect the value of investments. Some, such as credit risk, custodial credit risk, concentration of credit risk, and interest rate risk, may affect both equity and fixed-income securities. Equity and debt securities respond to such factors as economic conditions, individual company earnings performance, and market liquidity, while fixed-income securities are particularly sensitive to credit risks and changes in interest rates.

Credit risk – Fixed income securities are subject to credit risk, which is the chance that an issuer will fail to pay interest or principal in a timely manner or that negative perceptions of the issuer's ability to make these payments will cause security prices to decline. Certain fixed-income securities, including obligations of the U.S. government or those explicitly guaranteed by the U.S. government, are not considered to have credit risk. The District invests primarily in obligations of the U.S. government.

Pioneers Memorial Healthcare District

Notes to Financial Statements

Concentration of credit risk – Concentration of credit risk is the risk associated with a lack of diversification, such as having substantial investments in a few individual issuers, thereby exposing the District to greater risks resulting from adverse economic, political, regulatory, geographic, or credit developments. Investments issued or guaranteed by the U.S. government and investments in external investment pools, such as LAIF, are not considered subject to concentration of credit risk. In accordance with state law, no more than 5% of total investments may be invested in the securities of any one issuer, except obligations of the U.S. government; no more than 10% may be invested in any one mutual fund; and no more than 30% may be invested in bankers' acceptances of any one commercial bank.

Custodial credit risk – deposits – Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to it. As of June 30, 2024 and 2023, the District had deposits invested in various financial institutions consisting of cash and cash equivalents and restricted cash, which amounted to approximately \$20,932,000 and \$3,348,000, respectively.

Funds held by financial institutions are collateralized in accordance with the California Government Code (CGC), except for the federally insured amounts per account. Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure hospital deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Custodial credit risk – investments – Investments in any one issuer (other than U.S. Treasury securities and external investment pools) that represent 5% or more of the total investments as of June 30, 2024 and 2023, are as follows:

| Investment type | 2024 | | 2023 | |
|---------------------------|---------------|---------------------------------|--------------|---------------------------------|
| | Fair Value | Percentage of Total Investments | Fair Value | Percentage of Total Investments |
| | | | | |
| U.S. government bonds | \$ 11,803,921 | 56% | \$ 2,293,887 | 42% |
| Corporate bonds | \$ 5,875,568 | 28% | \$ 449,436 | 8% |
| Money market mutual funds | \$ 3,055,453 | 14% | \$ 2,407,472 | 44% |
| Municipal bonds | \$ - | 0% | \$ 304,675 | 6% |

Interest rate risk – Interest rate risk is the risk that the value of fixed-income securities will decline due to increasing interest rates. The terms of a debt investment may cause its fair value to be highly sensitive to interest rate changes. As a means of limiting its exposure to fair value losses arising from increasing interest rates, the District's investment policy, as per statutory requirements, limits the term of any investment to a maturity not exceeding five years.

Pioneers Memorial Healthcare District
Notes to Financial Statements

The District had investments by type and maturity as follows:

| Investment type | June 30, 2024 | | |
|------------------------------|----------------------------------|----------------------------------|---------------|
| | Fair Value | Investment Maturities (in Years) | |
| | | Less than 1 | 1–5 |
| Money market mutual funds | \$ 3,055,453 | \$ 3,055,453 | \$ - |
| Local Agency Investment Fund | 65,749 | 65,749 | - |
| U.S. government bonds | 11,252,768 | 1,178,058 | 10,074,710 |
| Municipal bonds | 318,517 | 318,517 | - |
| Corporate bonds | 5,875,568 | 285,150 | 5,590,418 |
| Held by trustee | | | |
| U.S. government bonds | 551,153 | 551,153 | - |
| | <hr/> | <hr/> | <hr/> |
| | \$ 21,119,208 | \$ 5,454,080 | \$ 15,665,128 |
| June 30, 2023 | | | |
| Investment type | Investment Maturities (in Years) | | |
| | Fair Value | Investment Maturities (in Years) | |
| | | Less than 1 | 1–5 |
| Money market mutual funds | \$ 2,407,472 | \$ 2,407,472 | \$ - |
| Local Agency Investment Fund | 63,478 | 63,478 | - |
| U.S. government bonds | 1,663,202 | - | 1,663,202 |
| Municipal bonds | 304,675 | - | 304,675 |
| Corporate bonds | 449,436 | 174,218 | 275,218 |
| Held by trustee | | | |
| U.S. government bonds | 630,685 | 630,685 | - |
| | <hr/> | <hr/> | <hr/> |
| | \$ 5,518,948 | \$ 3,275,853 | \$ 2,243,095 |

GASB Statement No. 72, *Fair Value Measurement and Application*, defines fair value as the price that would be received upon sale of an asset or paid upon transfer of a liability in an orderly transaction between market participants at the measurement date and in the principal or most advantageous market for that asset or liability.

The fair value should be calculated based on assumptions that market participants would use in pricing the asset or liability, not on assumptions specific to the entity. In addition, the fair value of liabilities should include consideration of non-performance risk.

In addition to defining fair value, this guidance expands the disclosure requirements around fair value and establishes a fair value hierarchy for valuation inputs. The hierarchy prioritizes the inputs into three levels based on the extent to which inputs used in measuring fair value are observable in the market. Each fair value measurement is reported in one of the three levels which are determined by the lowest level input that is significant to the fair value measurement in its entirety. These levels are:

Level 1 – Quoted prices are available in active markets for identical assets or liabilities as of the measurement date.

Pioneers Memorial Healthcare District
Notes to Financial Statements

Level 2 – Pricing inputs are based on quoted market prices for similar instruments in active markets, quoted prices for identical or similar instruments in inactive markets, and model-based valuation techniques for which all significant assumptions are observable in the market or can be corroborated by observable market data for substantially the full term of the assets or liabilities. Financial assets and liabilities in this category generally include asset-backed securities, corporate bonds and loans, municipal bonds, and interest rate swap instruments.

Level 3 – Pricing inputs are generally unobservable for the assets or liabilities and include situations where there is little, if any, market activity for the investment. The inputs into the determination of the fair value require management's judgment or estimation of assumptions that market participants would use in pricing the assets or liabilities. The fair values are therefore determined using factors that involve considerable judgment and interpretations, including but not limited to private and public comparables, third-party appraisals, discounted cash flow models, and fund manager estimates.

The following tables summarize the District's investments measured at fair value on a recurring basis:

| Fair Market Value as of June 30, 2024 | | | | |
|---------------------------------------|----------------------------|---------------------------|----------------------------|-------------------|
| | Total | Level 1 | Level 2 | Level 3 |
| Investments | | | | |
| Money market mutual funds | \$ 3,055,453 | \$ 3,055,453 | \$ - | \$ - |
| Local Agency Investment Fund | 65,749 | - | 65,749 | - |
| U.S. government bonds | 11,252,768 | - | 11,252,768 | - |
| Municipal bonds | 318,517 | - | 318,517 | - |
| Corporate bonds | 5,875,568 | - | 5,875,568 | - |
| Held by trustee | | | | |
| U.S. government bonds | 551,153 | - | 551,153 | - |
| | <hr/> <u>\$ 21,119,208</u> | <hr/> <u>\$ 3,055,453</u> | <hr/> <u>\$ 18,063,755</u> | <hr/> <u>\$ -</u> |
| Fair Market Value as of June 30, 2023 | | | | |
| | Total | Level 1 | Level 2 | Level 3 |
| Investments | | | | |
| Money market mutual funds | \$ 2,407,472 | \$ 2,407,472 | \$ - | \$ - |
| Local Agency Investment Fund | 63,478 | - | 63,478 | - |
| U.S. government bonds | 1,663,202 | - | 1,663,202 | - |
| Municipal bonds | 304,675 | - | 304,675 | - |
| Corporate bonds | 449,436 | - | 449,436 | - |
| Held by trustee | | | | |
| U.S. government bonds | 630,685 | - | 630,685 | - |
| | <hr/> <u>\$ 5,518,948</u> | <hr/> <u>\$ 2,407,472</u> | <hr/> <u>\$ 3,111,476</u> | <hr/> <u>\$ -</u> |

Pioneers Memorial Healthcare District
Notes to Financial Statements

Note 5 – Capital Assets

A summary of changes in the District's capital assets is as follows:

| | Balance as of June 30, 2023 | Additions | Retirements | Transfers | Balance as of June 30, 2024 |
|---------------------------------------|--------------------------------|------------------------------|----------------------------|--------------------|--------------------------------|
| Land and land improvements | \$ 2,623,522 | \$ - | \$ - | \$ - | \$ 2,623,522 |
| Buildings and improvements | 63,472,232 | - | (553,091) | - | 62,919,141 |
| Equipment | 59,457,988 | 2,348,450 | - | 1,397,144 | 63,203,582 |
| Construction in progress | <u>338,532</u> | <u>1,824,921</u> | <u>-</u> | <u>(1,397,144)</u> | <u>766,309</u> |
| Totals at historical cost | <u>125,892,274</u> | <u>4,173,371</u> | <u>(553,091)</u> | <u>-</u> | <u>129,512,554</u> |
| Less: accumulated depreciation for | | | | | |
| Land and land improvements | (554,507) | (51,416) | - | - | (605,923) |
| Buildings and improvements | (42,749,042) | (1,439,059) | 181,445 | - | (44,006,656) |
| Equipment | <u>(53,271,779)</u> | <u>(1,864,901)</u> | <u>-</u> | <u>-</u> | <u>(55,136,680)</u> |
| Total accumulated depreciation | <u>(96,575,328)</u> | <u>(3,355,376)</u> | <u>181,445</u> | <u>-</u> | <u>(99,749,259)</u> |
| Capital assets, net | <u>\$ 29,316,946</u> | <u>\$ 817,995</u> | <u>\$ (371,646)</u> | <u>\$ -</u> | <u>\$ 29,763,295</u> |
| | Balance as of June 30, 2022 | Additions | Retirements | Transfers | Balance as of June 30, 2023 |
| Land and land improvements | \$ 2,623,522 | \$ - | \$ - | \$ - | \$ 2,623,522 |
| Buildings and improvements | 61,523,761 | 59,610 | - | 1,888,861 | 63,472,232 |
| Equipment | 59,489,755 | 620,590 | (652,357) | - | 59,457,988 |
| Construction in progress | <u>1,782,568</u> | <u>444,825</u> | <u>-</u> | <u>(1,888,861)</u> | <u>338,532</u> |
| Totals at historical cost | <u>125,419,606</u> | <u>1,125,025</u> | <u>(652,357)</u> | <u>-</u> | <u>125,892,274</u> |
| Less: accumulated depreciation for | | | | | |
| Land and land improvements | (503,202) | (51,305) | - | - | (554,507) |
| Buildings and improvements | (41,334,117) | (1,414,925) | - | - | (42,749,042) |
| Equipment | <u>(51,819,386)</u> | <u>(2,106,751)</u> | <u>652,357</u> | <u>-</u> | <u>(53,271,779)</u> |
| Total accumulated depreciation | <u>(93,656,705)</u> | <u>(3,572,981)</u> | <u>652,357</u> | <u>-</u> | <u>(96,575,328)</u> |
| Capital assets, net | <u>\$ 31,762,901</u> | <u>\$ (2,447,956)</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ 29,316,946</u> |

Pioneers Memorial Healthcare District
Notes to Financial Statements

Note 6 – Long-Term Debt

A summary of changes in debt for the District is as follows:

| | Balance as of June 30, 2023 | Additions | Payments and Reductions | Balance as of June 30, 2024 | Due Within 1 Year |
|---|--------------------------------|----------------------|----------------------------|--------------------------------|----------------------|
| 2017 Bonds | \$ 14,555,000 | \$ - | \$ (305,000) | \$ 14,250,000 | \$ 320,000 |
| 2004 Bonds | 450,000 | - | (220,000) | 230,000 | 230,000 |
| CHFFA NDPH Loans | 6,715,689 | - | (3,016,754) | 3,698,935 | 3,766,770 |
| DHLP | - | 28,000,000 | - | 28,000,000 | 1,037,036 |
| Other advances and loans | 3,160,816 | - | (2,969,091) | 191,725 | 191,725 |
| Unamortized bond premium related to 2017 Bonds | 581,677 | - | (23,823) | 557,854 | - |
| | <u>\$ 25,463,182</u> | <u>\$ 28,000,000</u> | <u>\$ (6,534,668)</u> | <u>\$ 46,928,514</u> | <u>\$ 5,545,531</u> |
| | Balance as of June 30, 2022 | Additions | Payments and Reductions | Balance as of June 30, 2023 | Due Within 1 Year |
| 2017 Bonds | \$ 14,845,000 | \$ - | \$ (290,000) | \$ 14,555,000 | \$ 305,000 |
| 2012 Bonds | 1,600,000 | - | (1,600,000) | - | - |
| 2004 Bonds | 660,000 | - | (210,000) | 450,000 | 220,000 |
| CHFFA NDPH Loans | 2,986,587 | 3,729,102 | - | 6,715,689 | - |
| Other advances and loans | 631,559 | 2,997,130 | (467,873) | 3,160,816 | 2,969,091 |
| Unamortized bond premium related to 2017 Bonds | 605,500 | - | (23,823) | 581,677 | - |
| Unamortized bond premium related to 2012 Bonds | 19,574 | - | (19,574) | - | - |
| | <u>\$ 21,348,220</u> | <u>\$ 6,726,232</u> | <u>\$ (2,611,270)</u> | <u>\$ 25,463,182</u> | <u>\$ 3,494,091</u> |

General obligation and revenue bonds – On December 14, 2017, the District issued \$16,354,690 of the District Revenue Bonds Series 2017 (the 2017 Bonds). The 2017 Bonds bear interest at rates between 3% to 4%, with interest payments due semi-annually. Principal payments are due in annual amounts ranging from \$255,000 on October 1, 2019, to \$945,000 on October 1, 2047. The 2017 Bonds are collateralized by District revenues. The 2017 Bonds will mature on October 1, 2047. The 2017 Bonds were issued at a premium totaling \$714,690, which is being amortized over the life of the 2017 Bonds.

On September 26, 2012, the District refinanced the 1998 General Obligation Bonds with the District 2012 General Obligation Refunding Bonds (the 2012 Bonds). The refunding was for \$13,465,000 and bears interest at rates between 3% to 4%, with interest payments due semi-annually. The 2012 Bonds matured on October 1, 2022. The refunding was accounted for as a defeasance of debt in accordance with GASB Statement No. 23, *Advance Refundings Resulting in Defeasance of Debt*, and was amortized over the life of the 2012 Bonds. The 2012 Bonds were issued at a premium totaling \$782,950, which was amortized over the life of the 2012 Bonds.

Pioneers Memorial Healthcare District

Notes to Financial Statements

On July 1, 2004, the District refinanced the 1994 General Obligation Bonds with the Pioneers Memorial Healthcare District 2004 General Obligation Refunding Bonds (the 2004 Bonds). The refunding was for \$3,085,000 and bears interest at rates which vary from 4% to 5% with interest payments due semi-annually. Principal payments are due in annual amounts ranging from \$70,000 on October 1, 2005, to \$230,000 on October 1, 2024. The bonds are collateralized by property tax revenues. The 2004 Bonds will mature on October 1, 2024.

Effective July 1, 2000, the District exercised its authority to levy a special district property tax assessment to be used to meet debt-service obligations for both the 2004 Bonds and 2012 Bonds. Taxes are collected by the County of Imperial and are used to meet the debt-service obligations as they become due and payable to the bondholders. The total debt-service obligation paid by Imperial County on behalf of the District, on both the 2004 Bonds and 2012 Bonds, amounted to approximately \$234,000 and \$1,874,000 for the years ended June 30, 2024 and 2023, respectively. These amounts, as well as County fees to administer the debt, have been recognized as income by the District for the respective fiscal year ends. The County has accumulated additional tax collections under this arrangement in the amount of approximately \$511,000 and \$594,000 as of June 30, 2024 and 2023, respectively. These amounts have been recorded as deferred property tax revenues and are included in accounts payable and accrued expenses for each respective year.

California Health Facilities Financing Authority (CHFFA) Nondesignated Public Hospital Bridge Loan Program (NDPH Program) – The NDPH Program enables the CHFFA to issue up to a total of \$40 million in zero interest working capital loans to eligible nondesignated public hospitals that are affected by financial delays associated with the transition from the Prime Program to the QIP Program. These loans are secured by the District's Medi-Cal reimbursements and are required to be repaid within two years of their issuance date. The District received two separate loans totaling approximately \$2,987,000 during the year ended June 30, 2022, and received one loan totaling approximately \$3,729,000 during the year ended June 30, 2023. Payments, including 1% administration fee of approximately \$1,527,000, and \$1,490,000 were due and paid in February 2024 and April 2024, respectively. A payment of approximately \$3,766,000 is due in January 2025 and is classified within current portion of long-term debt as of June 30, 2024.

California Distressed Hospital Loan Program (DHLP) – The District applied for and received a \$28,000,000 loan from DHLP, which was funded in November 2023. This loan provides relief with interest-free loans to California's not-for-profit and public hospitals experiencing financial distress or at risk of closure. The loan is a 0% interest loan with a term of 72 months, and an initial 18 month deferment period at the beginning of the term loan. Monthly principal payments of approximately \$519,000 are scheduled to begin in May 2025.

Pioneers Memorial Healthcare District
Notes to Financial Statements

Future debt service for aggregated debt borrowings for the next five years and thereafter are as follows:

Years Ending June 30,

| | |
|-----------|------------------|
| 2025 | \$ 5,545,531 |
| 2026 | 6,557,222 |
| 2027 | 6,577,222 |
| 2028 | 6,592,222 |
| 2029 | 6,612,222 |
| 2030–2034 | 4,234,075 |
| 2035–2039 | 2,780,000 |
| 2040–2044 | 3,555,000 |
| 2045–2049 | <u>3,917,166</u> |

Unamortized premium on bonds

46,370,660

557,854

\$ 46,928,514

Years Ending June 30,

| | Principal | Interest | Premium |
|-----------|-----------------------------|----------------------------|--------------------------|
| 2025 | \$ 5,545,531 | \$ 648,817 | \$ 23,823 |
| 2026 | 6,557,222 | 641,551 | 23,823 |
| 2027 | 6,577,222 | 608,965 | 23,823 |
| 2028 | 6,592,222 | 590,717 | 23,823 |
| 2029 | 6,612,222 | 571,550 | 23,823 |
| 2030–2034 | 4,234,075 | 2,663,500 | 119,115 |
| 2035–2039 | 2,780,000 | 2,049,750 | 119,115 |
| 2040–2044 | 3,555,000 | 1,274,675 | 119,115 |
| 2045–2049 | <u>3,917,166</u> | <u>451,500</u> | <u>81,394</u> |
| | <u><u>\$ 46,370,660</u></u> | <u><u>\$ 9,501,025</u></u> | <u><u>\$ 557,854</u></u> |

The District incurred approximately \$667,000 and \$699,000 in interest during the years ended June 30, 2024 and 2023, respectively, on all debt, including general obligation bonds. The District recognized approximately \$24,000 and \$43,000 of amortization related to the bond premium during the years ended June 30, 2024 and 2023, respectively.

As part of the Series 2017 Bond Issue, the District must maintain certain covenants pertaining to liquidity (days cash on hand) and profitability (debt service coverage ratio). The District is in compliance with the covenants as of June 30, 2024.

Pioneers Memorial Healthcare District
Notes to Financial Statements

Note 7 – Leases and SBITA

Leases – The District leases certain facilities under lease arrangements. A summary of the lease asset and liability activity for the years ended June 30, 2024 and 2023, is as follows:

| | Balance as of June 30, 2023 | Additions | Deletions | Balance as of June 30, 2024 | Amounts due within one year |
|--------------------------------------|--------------------------------|----------------------|-----------------------|--------------------------------|--------------------------------|
| Right-of-use assets | | | | | |
| Building | \$ 51,821,600 | \$ - | \$ - | \$ 51,821,600 | |
| Equipment | - - | 1,693,197 | - - | 1,693,197 | |
| Less: accumulated depreciation | | | | | |
| Building | (2,406,493) | (2,244,247) | - - | (4,650,740) | |
| Equipment | - - | (117,709) | - - | (117,709) | |
| Total lease right-of-use assets, net | <u>\$ 49,415,107</u> | <u>\$ (668,759)</u> | <u>\$ -</u> | <u>\$ 48,746,348</u> | |
| Leases liabilities | <u>\$ 49,892,233</u> | <u>\$ 1,693,197</u> | <u>\$ (1,746,482)</u> | <u>\$ 49,838,948</u> | <u>\$ 2,098,000</u> |
| | Balance as of June 30, 2022 | Additions | Deletions | Balance as of June 30, 2023 | Amounts due within one year |
| Right-of-use assets | | | | | |
| Building | \$ 23,648,032 | \$ 28,173,568 | \$ - | \$ 51,821,600 | |
| Less: accumulated depreciation | | | | | |
| Building | (1,029,486) | (1,377,007) | - - | (2,406,493) | |
| Total lease right-of-use assets, net | <u>\$ 22,618,546</u> | <u>\$ 26,796,561</u> | <u>\$ -</u> | <u>\$ 49,415,107</u> | |
| Leases liabilities | <u>\$ 22,710,749</u> | <u>\$ 28,173,568</u> | <u>\$ (992,084)</u> | <u>\$ 49,892,233</u> | <u>\$ 1,722,161</u> |

For the years ended June 30, 2024 and 2023, the District recognized \$3,298,000 and \$1,466,000, respectively, in amortization expense included in building and equipment rent expense on the statements of revenues, expenses, and changes in net position.

Future annual lease payments are as follows:

| Years Ending June 30, | Principal | Interest |
|-----------------------|-----------------------------|-----------------------------|
| 2025 | \$ 2,098,000 | \$ 1,521,931 |
| 2026 | 2,323,953 | 1,455,578 |
| 2027 | 2,001,952 | 1,379,805 |
| 2028 | 2,138,861 | 1,314,255 |
| 2029 | 2,069,295 | 1,244,234 |
| 2030-2034 | 11,343,985 | 5,290,161 |
| 2035-2039 | 13,947,778 | 3,437,684 |
| 2040-2044 | 11,511,586 | 1,259,035 |
| 2045-2047 | <u>2,403,538</u> | <u>144,508</u> |
| | <u>\$ 49,838,948</u> | <u>\$ 17,047,191</u> |

Pioneers Memorial Healthcare District
Notes to Financial Statements

SBITA – A summary of the SBITA asset activity during the years ended June 30, 2024 and 2023, is as follows:

| | Balance as of June 30, 2023 | Additions | Deductions | Balance as of June 30, 2024 | Amounts due within one year |
|--------------------------------|--------------------------------|----------------------|---------------------|--------------------------------|--------------------------------|
| SBITA assets - software | \$ - | \$ 16,454,080 | \$ - | \$ 16,454,080 | |
| Less: accumulated amortization | <u>-</u> | <u>(268,978)</u> | <u>-</u> | <u>(268,978)</u> | |
| Total SBITA assets, net | <u>\$ -</u> | <u>\$ 16,185,102</u> | <u>\$ -</u> | <u>\$ 16,185,102</u> | |
| SBITA Liabilities | <u>\$ -</u> | <u>\$ 16,454,080</u> | <u>\$ (268,978)</u> | <u>\$ 16,185,102</u> | <u>\$ 1,658,205</u> |

A schedule of future minimum SBITA payments are as follows:

| Years Ending June 30, | Principal | Interest |
|-----------------------|-----------------------------|----------------------------|
| 2025 | \$ 1,658,205 | \$ 716,019 |
| 2026 | 1,736,803 | 637,421 |
| 2027 | 1,819,127 | 555,097 |
| 2028 | 1,905,353 | 468,871 |
| 2029 | 1,995,666 | 378,558 |
| 2030-2034 | <u>7,069,948</u> | <u>553,457</u> |
| | <u><u>\$ 16,185,102</u></u> | <u><u>\$ 3,309,423</u></u> |

Note 8 – Retirement Plans

The District has a defined contribution plan under Section 401(a) of the Internal Revenue Code (IRC). The plan provides for prior non-elective employer contributions and on-going matching contributions for deferrals made under the District 457 Plan. The District provides ongoing matching contributions of up to 5.5% of the participant's eligible compensation, based on years of service and subject to certain vesting restrictions. Covered employees who have met the applicable age and/or service requirements may also make rollover contributions. During the years ended June 30, 2024 and 2023, the District's expense to fund its share of the 401(a) plan was approximately \$1,367,000 and \$1,579,000, respectively.

The District also offers its employees a deferred-compensation plan under Section 457(b) of the IRC. Eligible employees who elect to participate in the plan make contributions through a reduction in salary and are allowed to choose among various investment alternatives offered by a funding agency selected by the District. The current funding agency is Mass Mutual. The investments of the 457(b) plan and earnings thereon are held by fiduciaries for the benefit of the employees. Accordingly, the plan assets and liabilities to the participants are excluded from the District's financial statements.

Pioneers Memorial Healthcare District

Notes to Financial Statements

Note 9 – Commitments and Contingencies

Litigation – The District may from time to time be involved in litigation and regulatory investigations which arise in the normal course of doing business. After consultation with legal counsel, management estimates that matters existing as of June 30, 2024, will be resolved without material adverse effect on the District's future financial position, results of operations, or cash flows.

Employee health insurance – The District provides health benefits to employees through a self-funded plan financed by District operations. Estimated liabilities are recorded for claims which most likely have been incurred but are not yet reported for claims processing and payment based on estimates that incorporate the District's past experience, as well as other considerations including the nature of each claim or incident and relevant trend factors. The District's accrued health insurance losses also include an estimate of possible losses attributable to incidents that may have occurred but have not been identified under the incident reporting system. Historically, the actual liabilities incurred have not been materially different than the recorded estimates. Commercial insurance is provided for "stop-loss" coverage. As of June 30, 2024 and 2023, these amounts were estimated at approximately \$1,195,000 and \$992,000, respectively, included as employee healthcare self-insurance reserves on the accompanying statements of net position.

Workers' compensation program – The District is a participant in the Association of California Hospital Districts' BETA Fund (the Fund) which administers a self-insured workers' compensation plan for participating hospital employees of its member hospitals. The District pays premiums to the Fund which are adjusted annually. If participation in the Fund is terminated by the District, the District would be liable for its share of any additional premiums necessary for final disposition of all claims and losses covered by the Fund. Management believes that the Fund will continue to operate with its current level of profitability.

Medical malpractice – The District maintains a claims-made policy for malpractice and comprehensive general liability loss. In accordance with generally accepted accounting principles in the United States of America, the District is required to record an estimated liability for unasserted claims for incidents which occurred but were not reported during the policy period. Unasserted claims were estimated at approximately \$405,000 as of June 30, 2024 and 2023. The related liability is reported in accounts payable and accrued expenses in the statements of net position.

A summary of the changes in the unasserted claims estimated liability for the fiscal years ended June 30 is as follows:

| | |
|----------------------------------|-----------------------|
| BALANCE, as of June 30, 2022 | \$ 405,000 |
| Additions | - |
| BALANCE, as of June 30, 2023 | 405,000 |
| Additions | - |
| BALANCE, as of June 30, 2024 | <u>\$ 405,000</u> |

Pioneers Memorial Healthcare District

Notes to Financial Statements

Health Insurance Portability and Accountability Act – The Health Insurance Portability and Accountability Act was enacted August 21, 1996, to ensure health insurance portability, reduce healthcare fraud and abuse, guarantee security and privacy of health information, and enforce standards for health information. Organizations are subject to significant fines and penalties if found not to be compliant with the provisions outlined in the regulations.

Healthcare regulatory compliance – The healthcare industry is subject to numerous laws and regulations of federal, state, and local governments. These laws and regulations include, but are not necessarily limited to, matters such as: licensure, accreditation, government healthcare program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Government activity has increased with respect to investigations and allegations concerning possible violations of fraud and abuse statutes and regulations by healthcare providers. Violations of these laws and regulations could result in expulsion from government healthcare programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the District is in compliance with fraud and abuse statutes and regulations, as well as other applicable government laws and regulations. While no material regulatory inquiries have been made, compliance with such laws and regulations can be subject to future government review and interpretation, as well as regulatory actions unknown or unasserted at this time.

Medicare advance payments – In September 2020, the District received approximately \$14,800,000 from Medicare under the COVID-19 Accelerated Payment Program, administered by the CMS. Recoupment began in September 2021. The full amounts have been recouped as of June 30, 2023.

Note 10 – Pioneers Memorial Hospital Foundation and Women’s Auxiliary

The Pioneers Memorial Hospital Foundation (the Foundation) has been established as a non-profit public benefit corporation under IRC Section 501(c)(3) to solicit contributions on behalf of the District. Substantially all funds raised, except for funds required for operation of the Foundation, are distributed to the District or held for the benefit of the District. The Foundation’s funds, which represent the Foundation’s unrestricted resources, are distributed to the District in amounts and in periods determined by the Foundation’s Board of Trustees, which may also restrict the use of funds for District property and equipment replacement or expansion or other specific purposes. Donations by the Foundation were approximately \$378,000 and \$328,000 for the years ended June 30, 2024 and 2023, respectively.

The Pioneers Memorial Hospital District Women’s Auxiliary (the Auxiliary) is a similar non-profit organization established to help solicit contributions for the District. The Auxiliary has committed to contribute funds in future years. The Auxiliary donated approximately \$67,000 and \$5,000 for the years ended June 30, 2024 and 2023, respectively.

Pioneers Memorial Healthcare District

Notes to Financial Statements

Note 11 – Seismic Issues

The District continues to pursue efforts to bring its facilities into compliance with California Senate Bill 1953 (SB1953), which required that healthcare institutions meet certain seismic retrofitting specifications by January 1, 2013. As previously reported, studies revealed that the original District building, and power plant building were classified as Structural Performance Category (SPC) 1. This classification was a result of findings that the District is located in an area that is subject to “liquefaction” in the event of certain seismic activity. As a result of this classification, the acute care services associated with the Medical-Surgical Nursing Unit, Laboratory, Radiology, Pharmacy, and Dietary departments would only be in compliance with current building codes until January 1, 2013. Prior to this date, studies were performed on the buildings in question and all buildings were successfully reclassified by the Office of Statewide Health Planning and Development (OSHPD) from SPC 1 to a minimum of SPC 2 prior to the given deadline. Therefore, the District has successfully achieved all of the structural compliance work necessary to meet the requirements of SB1953 for all of its campus buildings.

The District continues to work diligently with representatives from OSHPD at the state, regional, and local level to complete all project documentation and additional verifications required to validate a 2002–2003 Non-Structural Performance Category (NPC) project that was not finalized/closed by OSHPD, which meets the non-structural requirements of SB1953. The District re-classification of all District campus buildings to a minimum of NPC-2 as required by SB1953 is completed. OSHPD has processed the pending applications submitted by the District for the available extension/exemption for NPC-3 compliance for all campus buildings that should be granted given the NPC-2 status and the facilities' established Seismic Design Category "D" designation, applications for which were submitted by the District prior to the December 31, 2012 deadline. On September 16, 2013, the District obtained the 2030 NPC-3 extension.

Note 12 – Subsequent Events

Effective October 24, 2024, pursuant to State Assembly Bill 918, the Imperial County LAFCO voted to dissolve the District, however, the District remains in existence while various legal appeals are heard by the court. As of November 15, 2024, there has been no final verdict.



Pioneers Memorial Healthcare District

| | | |
|---|--|-------------------------------------|
| Title: Car Seat Challenge | | Policy No. CLN-02523 Page 1 of 3 |
| Current Author: Sandra Taylor, RNC-NIC, BSN | | Effective: 5/30/2018 |
| Latest Review/Revision Date: 08/01/2024 | | Manual: Clinical / OB |

| | | | |
|---|---------------------|-------------|-------------|
| Collaborating Departments: Neonatal/Perinatal NICU Medical Director - Dr. Alshareef, NICU Manager | Keywords: car seats | | |
| Approval Route: List all required approval | | | |
| PSQC | Other: | | |
| Clinical Service <u>Pediatrics</u> 10/2024 | MSQC 11/2024 | MEC 11/2024 | BOD 12/2024 |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To ensure safe transportation of premature and compromised infants at hospital discharge

2.0 Scope: Perinatal and Neonatal Staff**3.0 Policy:**

- 3.1 A car seat challenge is performed before hospital discharge on the following infants:
 - 3.1.1 Requiring supplemental oxygen at time of discharge
 - 3.1.2 Other conditions, per physician on a case by case basis
- 3.2 When possible, perform the car seat challenge on the day of discharge. This may be done any time after 0001 on day of discharge.
- 3.3 The following parameters may be considered an event during a car seat challenge or as determined by the physician:
 - 3.3.1 Apnea – cessation of breathing greater than 20 seconds
 - 3.3.2 Bradycardia – heart rate less than 80 beats per minute for greater than 10 seconds
 - 3.3.3 Oxygen saturation less than 90% for greater than 10 seconds
- 3.4 An infant that experiences any of the above events may not be able to maintain an adequate airway sitting in the car seat. The test should be repeated in 12-24 hours.
- 3.5 Obtain baseline parameters of heart rate, respiratory rate, color, oxygen saturation and state (awake, asleep, etc.) before the infant is positioned in the car seat.
 - 3.5.1 The study is to last 90 minutes or for the duration of time to arrive home, whichever is longer. Document findings of all parameters every 15 minutes
- 3.6 If the infant does not pass the car seat challenge a second time, then the infant may require an additional length of stay. Parents may receive a recommendation to purchase an infant car bed to transport the infant. This will be determined by the infants' physician.

4.0 Definitions:

- 4.1 Car Seat Challenge – Observation of the patient in their own car safety seat for 90 minutes. If it takes the patient longer than 90 minutes to arrive home, the time is extended to the amount of time it takes the parents to arrive at home.
- 4.2 EMR – Electronic Medical Record

Pioneers Memorial Healthcare District

| | | |
|---|--|-------------------------------------|
| Title: Car Seat Challenge | | Policy No. CLN-02523 Page 2 of 3 |
| Current Author: Sandra Taylor, RNC-NIC, BSN | | Effective: 5/30/2018 |
| Latest Review/Revision Date: 08/01/2024 | | Manual: Clinical / OB |

5.0 Procedure:

- 5.1 Connect the infant to the CR/Pulse oximeter monitor
- 5.2 Obtain baseline vital signs
- 5.3 Verify the car seat is not expired and is the correct size for the infant per manufacturers recommendations
- 5.4 Ensure the car seat is at the correct recline angle per the manufacturers recommendations
- 5.5 Position the infant correctly in the car seat
 - 5.5.1 Shoulder straps should be shoulder level or below. Seat harness with shoulder strap slots located 10 inches or less above the seat bottom will work best to hold the infant's body in a crash. The crotch strap to the seat back should be less than 5½ inches from the seat back.
 - 5.5.2 The retainer clip should be at the armpit level.
 - 5.5.3 The infant's buttocks and back should be flat against the back of the car seat. No padding should be placed under the infant's buttocks.
 - 5.5.4 To reduce slumping: position the infant with blanket rolls on both sides of trunk and hips. Rolls should be used only if needed.
 - 5.5.5 To prevent submarining: use a small crotch roll between the crotch and buckle clasp to keep the hips against the back of the seat.
- 5.6 Observe and document vital signs at 15 minute intervals for duration of the study
- 5.7 When the test is complete, remove the infant from the car seat
 - 5.7.1 If no episodes of apnea, bradycardia or desaturation are noted, the infant was able to maintain an airway in the car seat and has passed the car seat challenge.
- 5.8 If the infant did not pass, notify the provider
- 5.9 Documentation will be completed in the EMR.

6.0 References:

- 6.1 American Academy of Pediatrics. "AAP Updates Recommendations on Car Seats," AAP Website (2018). <https://www.aafp.org/news/health-of-the-public/20180921kidscarsafety.html>
- 6.2 Consensus Statement for Infant Car Seat Challenge (ICSC) Testing: Northern California Neonatal Consortium (2023) <https://medconnection.ucsfbenioffchildrens.org/car-seat-challenge>
- 6.3 Discontinuation of Car Seat Tolerance Screening and Postdischarge Adverse Outcomes in Infants Born Preterm (2023) [https://www.jpeds.com/article/S0022-3476\(23\)00440-7/fulltext](https://www.jpeds.com/article/S0022-3476(23)00440-7/fulltext)
- 6.4 National Association of Neonatal Nursing. "Safe Rides Home for Smaller Babies" <http://nann.org/publications/e-news/january2021/special-interest-group>
- 6.5 Policies, Procedures, Competencies for Neonatal Nursing Care (2011) Editors: I. MacKenna Ikuta & S. Sundquist Beauman, Procedure: Car Safety Seats, Observational Monitoring. Pp.25-27.

Pioneers Memorial Healthcare District

| | | |
|---|--|-----------------------|
| Title: Car Seat Challenge | | Policy No. CLN-02523 |
| | | Page 3 of 3 |
| Current Author: Sandra Taylor, RNC-NIC, BSN | | Effective: 5/30/2018 |
| Latest Review/Revision Date: 08/01/2024 | | Manual: Clinical / OB |

6.6 Rady Children's Hospital San Diego, Policy CC 1-53. (2017). "Car Seat Challenge for NICU Patients".

7.0 Attachment List: Not applicable**8.0 Summary of Revisions:**

8.1 Updated references

8.2 Removed criteria by gestational age and weight. Test will be performed on a case by case basis was added to text

Pioneers Memorial Healthcare District

| | | |
|--|--|------------------------|
| Title: Control of Documents | | Policy No. ADM-00074 |
| | | Page 1 of 5 |
| Current Author: Rae Jean Murray/Bike Enwezoh | | Effective: 6/24/2013 |
| Latest Review/Revision Date: 9/6/2024 | | Manual: Administrative |

| | | | |
|---|---|-----|-------------|
| Collaborating Departments: Audit Team | Keywords: ISO, documented procedures, 4.2.3 | | |
| Approval Route: List all required approval | | | |
| PSQC | Other: | | |
| Clinical Service _____ | MSQC | MEC | BOD 11/2024 |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 Define the process of how controlled documents are developed, approved and revised.
- 1.2 Define when documents become obsolete, are retired and prevented from being used.

2.0 Scope: District Wide**3.0 Policy:**

- 3.1 Documents required by the quality management system for ISO-9001-2015 and/or regulatory compliance, shall be controlled (Attachment A – List of Documents to be Controlled).
 - 3.1.1 Medical Records are excluded from this policy.
- 3.2 This policy applies to all departments within the organization for management of internal and external documents.
- 3.3 Documents shall be approved prior to use, changes shall be approved, and staff shall be educated regarding changes.
- 3.4 Documents which become obsolete or are no longer current shall be prevented from being used.
 - 3.4.1 All paper based internal documents used by PMHD will be maintained on the policy and document electronic management system – SAI 360 or departmental shared drive and are therefore considered “controlled.” Files should be processed in the format and font consistent with PMHD policies.
- 3.5 Employees may print a document(s) from the shared drive or electronic database, however this document is then considered “uncontrolled”.
 - 3.5.1 Each document shall contain an origination date, approval, and date of each review. Revisions shall be identified in an audit or revision trail.
- 3.6 All documents shall be reviewed within a 2 year period or more frequently as required by regulatory standards. Work Instructions shall be reviewed within a 3 year period or more frequently as required by regulatory standards.
 - 3.6.1 Work Instructions should be identified as such within the title
- 3.7 Retired documents will be retained as specified by accrediting, state or federal agencies.
- 3.8 Documents affecting other departments or disciplines will reflect a collaborative effort.
- 3.9 Documents affecting another department will not be implemented until approval from that area is received and recorded.
- 3.10 Changes to documents shall be approved by the originating department

Pioneers Memorial Healthcare District

| | | |
|--|--|------------------------|
| Title: Control of Documents | | Policy No. ADM-00074 |
| | | Page 2 of 5 |
| Current Author: Rae Jean Murray/Bike Enwezoh | | Effective: 6/24/2013 |
| Latest Review/Revision Date: 9/6/2024 | | Manual: Administrative |

- 3.11 Documents related to physician practice shall be approved by the medical staff and be distributed/accessible to all physicians.
- 3.12 All Employees
 - 3.12.1 Are responsible to identify documents needed by the organization or changes to current documents which define the organization's management system
 - 3.12.2 Are educated to ensure that any document that has been printed from the shared drive is current
 - 3.12.3 Are responsible to ensure when a document is printed from the main database that is the latest revision.
- 3.13 All Department Leaders are responsible
 - 3.13.1 To create or revise documents used by their department
 - 3.13.2 To approve all documents used solely by their departments.
 - 3.13.3 To ensure that all documents are created in the organization's prescribed format.
 - 3.13.4 To maintain a list of all documents specifically used by the department not on the main shared drive.
 - 3.13.5 To educate staff on new documents and any changes to current documents that they utilize.
 - 3.13.6 For determining frequency of review period and compliance with regulatory agency requirements.
- 3.14 The Senior Leadership
 - 3.14.1 Is responsible to review and approve all policies (note: may be delegated to a separate policy committee).
 - 3.14.2 Shall define the approval levels for documents used by the organization
 - 3.14.3 Will ensure timeliness of controlled documents review periods

4.0 Definitions:

- 4.1 Controlled Documents: Any document used by PMHD to describe how the organization functions, including: Policies, procedures, plans, work instructions, protocols, forms, checklists, preprinted orders, temporary signage/postings or reference material.
- 4.2 Uncontrolled documents: Documents not in current form and not identified as obsolete.
- 4.3 Internal documents: Any document developed, created and used in the organization.
- 4.4 External documents: Any document developed outside the organization but used by the organization.

5.0 Procedure:

- 5.1 Policies & Procedures/Plans/ Work Instructions/Protocols
 - 5.1.1 All Policies & Procedures/Plans/Work Instructions/Protocols will be stored electronically in SAI 360 the policy and document electronic management system.
 - 5.1.2 Approval and reapproval shall be documented in SAI 360 and follow the standardize format in Policy # ADM-00061 Standardization of Hospital Policies and Procedures.

Pioneers Memorial Healthcare District

| | | |
|--|--|------------------------|
| Title: Control of Documents | | Policy No. ADM-00074 |
| | | Page 3 of 5 |
| Current Author: Rae Jean Murray/Bike Enwezoh | | Effective: 6/24/2013 |
| Latest Review/Revision Date: 9/6/2024 | | Manual: Administrative |

5.1.2.1 Policies & Procedures/ /Protocols will be reviewed every 2 years with changes documented in the comment section of SAI 360. Work Instructions shall be reviewed within a 3 year period or more frequently as required by regulatory standards.

5.1.2.2 Work Instructions should be identified as such within the title

5.1.3 Only current version will be “Searchable” in SAI 360.

5.1.4 Each department is required to number their policies in accordance with a consistent document number system.

5.1.5 The electronic version will supersede any printed copy.

5.1.6 Obsolete documents will be “retired” in SAI 360 and moved to non-searchable status and water marked “Retired”.

5.2 Forms

5.2.1 All forms will be stored electronically in SAI 360.

5.2.1.1 Forms are located under the “Forms” tab.

5.2.2 Approval route shall be determined by the form(s) creator and documented in SAI 360.

5.3 All new forms are approved by MARCC before uploading onto SAI 360.

5.3.1.1 Forms will be reviewed through the MARCC process every 3 years with changes documented in the comment section of SAI 360.

5.3.2 Only current version will be “Searchable” in SAI 360.

5.3.3 All forms are identified by form number, responsible person or department and last revision date in the bottom, left corner.

5.3.4 Only forms originating in SAI 360 are considered controlled and current.

5.3.5 Obsolete documents will be “retired” in SAI 360 and moved to non-searchable status and water marked “Retired”. Reason for retiring the document will be included

5.4 Preprinted Orders

5.4.1 Preprinted orders will be stored electronically in SAI 360 under the Preprinted Order tab.

5.4.2 Order sets will be developed or revised and approved using the flow chart in Attachment C: Preprinted Orders Process Flow.

5.4.3 Preprinted orders shall be approved by the requesting physician and clinical department leader.

5.4.4 Once preprinted order is approved by the requesting physician and/or clinical department the order set will be developed in the electronic medical record (EMR).

5.4.5 Preprinted orders will be used in the EMR, but can be printed and as part of the computer down time process.

5.4.6 Only current version will be “Searchable” in SAI 360.

5.4.7 Preprinted order sets will be reviewed at least two years with changes documented in the comment section of SAI 360.

Pioneers Memorial Healthcare District

| | | |
|--|--|------------------------|
| Title: Control of Documents | | Policy No. ADM-00074 |
| | | Page 4 of 5 |
| Current Author: Rae Jean Murray/Bike Enwezoh | | Effective: 6/24/2013 |
| Latest Review/Revision Date: 9/6/2024 | | Manual: Administrative |

5.4.8 Obsolete documents will be “retired” in SAI 360 and moved to non-searchable status and water marked “Retired”.

5.5 Temporary Signage and Posters

5.5.1 All temporary department signage and posters must be reviewed and approved by the department manager.

5.5.1.1 Only work related signage/posters may be posted in the facility.

5.5.2 Temporary signage and posters must include the following in the left hand footer of the sign/poster (Attachment D).

5.5.2.1 Posting Date

5.5.2.2 Approval initials of the department manager or their designee

5.5.2.3 Removal date

5.5.3 Internal temporary sign/poster may be created using the attached template, otherwise any temporary signage/posters displayed must have the above requirements handwritten the temporary signage/posters displayed (e.g. printed emails, flyers, etc.).

5.5.4 The Department manager, or their designee, is responsible for ensuring that temporary signage/posters are removed in a timely fashion.

5.5.4.1 All employees will have the authority to remove any temporary sign/poster that has exceeded the “removal date” identified in the lower left corner.

5.5.4.2 If removing a temporary sign/poster, please discard in the shredding bins located throughout the hospital.

5.6 Printed Reference Material

5.6.1 A log of approved printed reference material for clinical areas will be maintained in the Nursing Administration office.

5.6.2 Approved printed material will be identified with a green sticker and obsolete printed material will be identified with a pink sticker.

5.6.3 Printed reference material will be reviewed at least every two years.

5.7 External References

5.7.1 Links to external references will be verified and, if required, updated at least every two years or upon notification of change.

6.0 References:

6.1 ISO 9001:2015 7.5.3 Control of Documents

6.2 QM 2. SR3b

6.3 Standardization of Hospital Policies and Procedures, Policy # ADM-00061

Pioneers Memorial Healthcare District

| | | |
|---|--|-------------------------------|
| Title: Control of Documents | | Policy No. ADM-00074 |
| | | Page 5 of 5 |
| Current Author: Rae Jean Murray/Bike Enwezoh | | Effective: 6/24/2013 |
| Latest Review/Revision Date: 9/6/2024 | | Manual: Administrative |

7.0 Attachment List:

- 7.1 Attachment A – List of Documents to be Controlled
- 7.2 Attachment B – Template for Temporary Signage/Postings
- 7.3 Attachment C – Preprinted Order Process Flow

8.0 Summary of Revisions:

Updated author and revised date

PIONEERS MEMORIAL HEALTHCARE DISTRICT

| | | |
|--|--|--|
| Title: Distribution of Amendments to Bylaws and or Rules and Regulations | | Policy No. MSD-00031 Page 1 of 1 |
| Current Author: Cindy Beaumont | | Effective: 5/1/1988 |
| Latest Review/Revision Date: 10.24.2024 | | Manual: Medical Staff / Med Staff Policies |

| | | | |
|---|---|-------------|-------------|
| Collaborating Departments: | Keywords: amendments to bylaws, rules and regulations | | |
| Approval Route: List all required approval | | | |
| PSQC | Other: | | |
| Clinical Service _____ | MSQC 11/2024 | MEC 11/2024 | BOD 11/2024 |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To distribute and publish updated Medical Staff Bylaws and Rules and Regulations.

2.0 Scope: Medical Staff**3.0 Policy:** Not applicable**4.0 Definitions:** Not applicable**5.0 Procedure:**

- 5.1 When amendments to Medical Staff Bylaws and/or General Rules and Regulations are approved by the Board of Directors the updated copy will be posted on the hospital intranet and a copy will be made available, upon request, to the members of the medical staff.
- 5.2 Clinical Service Rules and Regulations will be posted on the hospital intranet under the Medical Staff tab and a copy will be made available, upon request, to the members of that Clinical Service.
- 5.3 Original amendments and/or master set of Medical Staff Bylaws, General Rules and Regulations and Clinical Service Rules and Regulations are maintained by the Medical Staff Office.

6.0 References: Not applicable**7.0 Attachment List:** Not applicable**8.0 Summary of Revisions:**

- 8.1 Submitted for review without changes

Pioneers Memorial Healthcare District

| | | |
|--|--|-------------------------------------|
| Title: Dress and Appearance Guidelines | | Policy No. HRD-00005 Page 1 of 2 |
| Current Author: Charity Dale | | Effective: 1/1/1977 |
| Latest Review/Revision Date: 10/23/2024r1 | | Manual: HR / Employee Relations |

| | | | |
|---|--|-----|-------------|
| Collaborating Departments: Administration | Keywords: dress code, attire, grooming, tattoos, perfume | | |
| Approval Route: List all required approval | | | |
| PSQC | Other: | | |
| Clinical Service _____ | MSQC | MEC | BOD 11/2024 |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To maintain a professional atmosphere by ensuring professional presentation and appearance. Employees, contractors, and volunteers should use good judgment in dress and appearance.

2.0 Scope: District wide**3.0 Definitions:** Not applicable**4.0 Policy:**

- 4.1 All district employees and volunteers must ensure attire and grooming is neat, clean, and conservative. Appearance should in no way interfere with the technical or professional requirements of one's position or work assignment.

5.0 Procedure:

- 5.1 Grooming and appearance standards are always applicable, regardless of shift or position.
- 5.2 If a clinical area employee is on call and needs to come to the hospital to work a shift in an emergency, that person should arrive as quickly as possible while adhering to these guidelines.
- 5.3 All clothing should be clean, property fitting, and in good repair.
 - 5.3.1 Hair should be kept neat and clean. In patient care and food service areas, long hair must be pulled back and secured.
 - 5.3.2 Unacceptable personal grooming includes strong colognes/perfumes and excessive jewelry and make-up.
 - 5.3.3 All employees that work in patient care areas must wear closed toe shoes with a back.
 - 5.3.4 Clothing should be appropriate to presenting a professional image to the public. The following are examples of attire which is unacceptable (this is NOT an all-inclusive list):
 - 5.3.4.1 Torn/ripped pants, skirts or dresses shorter than 3 inches above the knee, logo/slogan t-shirts/sweatshirts (except for approved PMHD logo items), sheer fabric clothing, tank tops/halter tops, shorts, thongs/flip flops, open toe sandals/shoes. Denim fabric clothing, leggings, yoga pants, sweatpants. High heels 4 inches or higher.

Pioneers Memorial Healthcare District

| | | |
|--|--|---------------------------------|
| Title: Dress and Appearance Guidelines | | Policy No. HRD-00005 |
| | | Page 2 of 2 |
| Current Author: Charity Dale | | Effective: 1/1/1977 |
| Latest Review/Revision Date: 10/23/2024r1 | | Manual: HR / Employee Relations |

- 5.3.5 While on duty, earrings/body-piercing jewelry is limited to earlobes only. No gauges are allowed.
- 5.3.6 Photo ID badges must be worn at all times while on duty. They must be worn above the waist with the photo facing out and unobstructed by stickers. (See HRD-00061 – Photo Identification Badges)
- 5.3.7 It is the department director/manager's responsibility to set an example for others in carrying out this policy and to encourage employees to respect the overall appearance and image of the facility in which they work. The department director/manager is responsible for enforcement of this policy and to point out policy violations to individual employees.
- 5.4 Exceptions
 - 5.4.1 Jeans may be worn only on Fridays and as otherwise authorized by Administration such as for Cattle Call Week or charity events, but must be in good repair (no tears, holes, etc.).
 - 5.4.2 The Pioneers-logo shirts may be worn with scrub pants in clinical areas or with dress pants in office areas. Attire should nevertheless be neat, clean.
 - 5.4.3 Department-specific shirts may be worn in place of Pioneers-logo shirts if approved by the department director or manager.
 - 5.4.4 Cattle Call Week is a “casual dress” week. Casual dress nevertheless means neat, clean, and presentable. Jeans may be worn during all of Cattle Call Week but must remain presentable.
- 5.5 Disciplinary Action
 - 5.5.1 Infractions of this policy will result in disciplinary action up to and including termination.

6.0 References: Not applicable

7.0 Attachment List: Not applicable

8.0 Summary of Revisions:

- 8.1 Cleaned up section 5.4 and subsections for clarity on wearing PMHD shirts and jeans.

Pioneers Memorial Healthcare District

| | | |
|---|--|-------------------------------------|
| Title: Education Plan for Intermediate NICU Orientation and Staff Development | | Policy No. CLN-02529 Page 1 of 3 |
| Current Author: Sandra Taylor, RNC-NIC, BSN | | Effective: 8/2018 |
| Latest Review/Revision Date: 06/18/2024 | | Manual: Clinical / OB |

| | | | |
|--|--|-------------|-------------|
| Collaborating Departments: Neonatal/Perinatal NICU Medical Director – Dr Alshareef, NICU Manager | Keywords: Neonatal Education, Neonatal orientation Neonatal staff development | | |
| Approval Route: List all required approval | | | |
| PSQC | Other: | | |
| Clinical Service <u>Pediatrics</u> 10/2024 | MSQC 11/2024 | MEC 11/2024 | BOD 11/2024 |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To determine educational needs of Intermediate NICU (INICU) staff members and to develop an education plan based on the identified needs.

2.0 Scope: Neonatal and Perinatal Nursing Staff**3.0 Policy:**

- 3.1 A competency-based system is used for annual review and orientation to the Intermediate NICU
- 3.2 Orientation of new staff RNs is offered over a period of time determined by the new staff members individual needs, based on the individuals assessment, preceptor assessment, skills checklist and educational needs identified.
- 3.3 An educational needs assessment survey will be developed and conducted annually by the department manager and the INICU charge nurses. This survey will be used in developing an education plan for their staff.
- 3.4 The educational needs assessment survey will evaluate staff input on areas of interest in learning, preferred methods of learning and preferred times for educational activities.
- 3.5 Continuing education will include monthly neonatal/perinatal in-service education programs that will be included in monthly unit meetings.
 - 3.5.1 Sign in sheets will be utilized to monitor attendance of all professionals involved in neonatal care.
- 3.6 RNs working in the INICU shall have documentation of completing 40 hours annually of clinical training in neonatal critical care nursing at a regional or community NICU.
- 3.7 An education binder will be maintained for the INICU and will include the current yearly:
 - 3.7.1 Education plan
 - 3.7.2 Educational needs assessment survey and results
 - 3.7.3 Educational calendar and any revisions
- 3.8 A copy will be kept in the department manager's office.

4.0 Definitions:

- 4.1 INICU – Intermediate Neonatal Intensive Care Unit
- 4.2 PMHD – Pioneers Memorial Healthcare District
- 4.3 Educational Needs Assessment Survey – A survey to determine staff areas of interest

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| Current Author: Sandra Taylor, RNC-NIC, BSN | | Page 2 of 3 |
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and needs in learning and preferred methods to meet new learning needs.

- 4.4 Education Plan – A formal written description of the education goals derived from the needs identified in the survey and the yearly plan for meeting those objectives.
- 4.5 Education Calendar – A schedule that contains the educational activities planned for the fiscal year July 1 – June 30.
 - 4.5.1 The schedule for Neonatal Resuscitation Program Recertification sessions will be included in this calendar.
 - 4.5.2 A Neonatal Resuscitation Certification is required for employment.

5.0 Procedure:

- 5.1 Annual Staff Education:
 - 5.1.1 The department manager, or designee, will develop a yearly staff educational needs assessment survey.
 - 5.1.2 Staff members will receive the survey prior to May 15th.
 - 5.1.3 Staff members will be expected to complete the survey and return to the department manager prior to June 1st.
 - 5.1.4 The department manager, or designee, will tally the survey results and notify the staff of the findings at the June Unit meeting.
 - 5.1.5 The department manager, or designee, in conjunction with INICU charge nurses will write an education plan to address the staff learning needs and will post in the INICU.
 - 5.1.6 Using the results of the survey an educational calendar will be developed to start July 1 and finish June 30 of the following year.
 - 5.1.7 The education calendar will be posted in the INICU to assure accessibility for staff.
- 5.2 New Staff Orientation:
 - 5.2.1 For the orientation of new staff RNs, a senior INICU staff RN (preceptor) is selected and conducts the orientation.
 - 5.2.1.1 A clinical preceptor in the INICU is identified by the manager.
 - 5.2.2 The preceptor and orientees work the same schedule and are given the same assignment. If the primary preceptor is not available on a given day, an alternate preceptor is assigned by management or designee.
 - 5.2.3 Orientation includes, but is not limited to the following:
 - 5.2.3.1 Policies, procedures, standards of care, and quality control checks.
 - 5.2.3.2 The initiation of CPR and emergency measures.
 - 5.2.3.3 The recognition, interpretation and documentation of signs and symptoms, and identification of those requiring notification of a physician.
 - 5.2.3.4 Policies and practice in IV therapy, fluids, electrolytes, and blood collection and administration.
 - 5.2.3.5 Specialized nursing procedures and the operation of equipment specific to the needs of the patient in the INICU.
 - 5.2.3.6 The psychological, social, cultural, developmental, and educational

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needs of patients and families.

- 5.2.3.7 Equipment and electrical safety.
- 5.2.3.8 Infection Control
- 5.2.3.9 Orientation to Electronic Medical Record charting plus the computerized physician order entry
- 5.2.4 At the expected date of completion of orientation, a meeting of the preceptor, the new RN and the department manager, or designee, will be held to evaluate the orientation process.
- 5.2.5 At the completion of orientation, the orientees will be assigned with an RN to act as a resource for the new nurse, as needed.

6.0 References:

- 6.1 CCS Manual of Procedures, Chapter 3.25, CCS Standards for Neonatal Intensive Care Units, Chapter 3.25-2-12 (1999)
- 6.2 Lockhart, J.S., PhD. RN. (2004) "Creating an Educational Plan That Meets the Learning Needs of Nursing Staff". Clinical Journal of Oncology Nursing. Vol. 10, Number 2

7.0 Attachment List: Not applicable**8.0 Summary of Revisions:**

- 8.1 Reviewed and submitted without change

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| Title: Emergency Medical Treatment and Active Labor Act (EMTALA) | | Policy No. CMP-00603 Page 1 of 7 |
| Current Author: Aracely Smith/Carol Bojorquez | | Effective: |
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| Collaborating Departments: Administration, Medical Staff | Keywords: Transfers, EMTALA |
| Approval Route: List all required approval | |
| PSQC | Other: |

Clinical Service Medicine, Pediatrics, OB 7/2024 & 10/2024 MSQC 11/2024 MEC 11/2024 BOD 11/2024

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To describe and comply with Emergency Medical Treatment and Active Labor Act (EMTALA) and to define policies and procedures for compliance with the EMTALA obligations and the California hospital licensing laws governing the provision of emergency services and care, ensuring that patients presenting to Pioneers Memorial Healthcare District (PMHD) Emergency Department and Perinatal Services receive an appropriate Medical Screening Examination (MSE), stabilizing treatment, and transfer or discharge planning without discrimination based on ability to pay or insurance status.

2.0 Scope:

- 2.1 This policy applies to the Hospital campus, including (1) any department on the hospital's campus; and (2) Hospital property within 250 yards of the main building (e.g., parking lots, driveways, and sidewalks). This Policy does not apply to off-campus facilities or facilities that are not controlled by the Hospital (e.g., physician offices or laboratory services).

3.0 Policy:

- 3.1 Pioneers Memorial Healthcare District ("PMHD") shall ensure that individuals seeking examination and/or treatment at Pioneers Memorial Hospital ("Hospital") facilities subject to obligations imposed by EMTALA will receive:
 - 3.1.1 Medical Screening Examination ("MSE") by a Qualified Medical Personnel (QMP) or other qualified medical personnel to determine whether the individual has an Emergency Medical Condition ("EMC").
 - 3.1.2 If an EMC is determined, stabilizing treatment, or an appropriate transfer to another facility.
- 3.2 Application of EMTALA
 - 3.2.1 EMTALA applies when:
 - 3.2.1.1 an individual comes to Hospital's Dedicated Emergency Department ("Dedicated ED") and requests examination or treatment for a medical condition. An individual "requests examination or treatment" if they make the request themselves, someone else makes the request on the individual's behalf, or in the absence of a verbal request a prudent layperson observer would believe, based on the individual's

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appearance and/or behavior, that the individual needs examination or treatment.

- 3.2.1.2 an individual comes onto Hospital property and requests examination or treatment for an EMC.
- 3.2.1.3 an individual that presents in a ground/air ambulance on the Hospital campus for examination and treatment for a medical condition at Hospital's Dedicated ED, regardless of dispatch instructions or diversionary status. Note that this does not apply to situations where EMS lands on hospital grounds for the flight pad for transfer to another EMS vehicle and no emergency treatment is requested.

3.2.2 EMTALA does not apply, or obligation ends when:

- 3.2.2.1 LIP or other QMP has performed the MSE and determines the individual does not have an EMC.
- 3.2.2.2 an individual's EMC has been "stabilized" as defined in section ## of this policy.
- 3.2.2.3 an individual has been admitted as an inpatient. Note that admission to observation status does not end EMTALA obligations.
- 3.2.2.4 an individual leaves against medical advice ("AMA") or without being seen, of their own free will.
- 3.2.2.5 an individual comes to the Hospital for outpatient services in a location other than the DED.

4.0 Definitions:

- 4.1 Emergency Medical Treatment and Labor Act of 1996 ("EMTALA") is a federal law that requires anyone coming to the emergency department to be stabilized and treated, regardless of their insurance status or ability to pay.
- 4.2 Dedicated Emergency Department (Dedicated ED) –
 - 4.2.1 licensed as an emergency department;
 - 4.2.2 held out to the public as a place that provides care for emergency medical conditions on an urgent basis without requiring a previously scheduled appointment; or
 - 4.2.3 one-third of the visits of the department in the preceding year provided treatment for EMCs on an urgent basis.
- 4.3 Emergency Medical Condition (EMC) –
 - 4.3.1 A medical condition manifesting itself by acute symptoms of sufficient severity or import (including severe pain, psychiatric disturbances and/or symptoms of substance abuse), such that the absence of prompt and appropriate medical attention could result in:
 - 4.3.1.1 Placing the individual (or with respect to pregnant woman, the woman or her unborn child) in serious jeopardy.

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4.3.1.2 Serious impairment to bodily functions

4.3.1.3 Serious dysfunction of any bodily organ or part; or

4.3.1.4 With respect to a pregnant woman who is having contractions:

- 4.3.1.4.1 That there is inadequate time to effect a safe transfer to another hospital before delivery; or
- 4.3.1.4.2 That transfer may pose a threat to the health or safety of the woman or unborn child(ren).

4.4 Medical Screening Examination (MSE) – The process required to determine with reasonable clinical confidence whether an EMC does or does not exist.

4.5 Qualified Medical Personnel (QMP) – is a practitioner who is authorized, in accordance with EMTALA and PMHD's policy, to perform MSEs on individuals who present to the Dedicated ED. QMPs may include attending physicians, nurse practitioners, resident physicians, physician assistants, Labor & Delivery nurses who handle pregnant patients with pregnancy-related complaints, certified nurses, and midwives.

4.6 Stabilized – Stabilized means providing necessary medical treatment to prevent significant deterioration of a patient's condition during transfer or discharge. This includes ensuring that, within reasonable medical probability, the patient's condition will not worsen due to the transfer or discharge. Active labor is considered an EMC and a woman in active labor is considered unstable until the birth of the child and the placenta. For psychiatric EMCs, the individual is considered to be stabilized when the individual is no longer considered a threat to him/herself or others or is medically stable for appropriate psychiatric transfer.

4.7 Transfer – means the movement (including the discharge) of an individual outside the hospital's facilities at the direction of any person employed by, affiliated with, or associated, directly or indirectly, with the hospital, but does not include such movement of an individual who (1) is being moved to a different location within the Hospital, (2) has been declared dead; or (3) leaves the Hospital without permission.

5.0 Procedure:

5.1 Medical Screening Exam and Treatment

5.1.1 Medical screening examination and stabilizing medical care will be provided to individuals who present to the Dedicated ED, labor and delivery unit or hospital campus.

5.1.2 The Dedicated ED staff will register every person visiting the Dedicated ED for treatment in the electronic medical record.

5.1.3 Emergency services and care will be provided without regard to an individual's race, ethnicity, national origin, citizenship, age, sex, sexual orientation, preexisting medical condition, physical or mental disability, insurance status, economic status, ability to pay for medical services, or any other characteristic

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listed in the US Civil Rights Act, except to the extent that a circumstance such as age, sex, preexisting medical condition or physical or mental disability is medically significant to the provision of appropriate care to the patient.

- 5.1.4 Emergency services will not be delayed in order to ask about an individual's ability to pay, payment method, or insurance status. During treatment, the staff will obtain information about insurance, as long as it does not slow down the provision of emergency services. Staff may also request insurance or financial information from the patient or patient's decision-maker immediately following service delivery and after any EMC, if any, is stabilized or resolved.
- 5.1.5 Consultation with Patient's Physician
 - 5.1.5.1 Emergency physicians and QMPs may consult an individual's physician at any time to make sure that the treatment and screening that they provide the patient are appropriate based on the patient's medical history and needs.
- 5.1.6 On-Call Physicians
 - 5.1.6.1 The hospital will maintain a list of physicians who are on-call to come to the hospital to consult or provide treatment necessary to stabilize an individual with an emergency medical condition. The on-call physician's responsibilities to respond, examine and treat emergency patients will be defined in the medical staff bylaws, rules and regulations. Generally response times are:
 - 5.1.6.1.1 15 minutes to respond telephonically to a page.
 - 5.1.6.1.2 30 minutes to physically appear at the ED following a page.
 - 5.1.6.2 Each Dedicated ED will be prospectively informed of the physicians who are on-call to the department. The notification of an on-call physician will be documented in the medical record and any failure or refusal of an on-call physician to respond to call will be reported to the medical staff.
- 5.2 Stabilization and Discharge/Transfer
 - 5.2.1 When a physician determines that, with reasonable clinical confidence, continued care, including diagnostic workups and/or treatment, can be performed as an outpatient or later as an inpatient, provided the individual is given a reasonable plan for appropriate follow-up care and discharge instructions, the individual is considered "stable for discharge."
 - 5.2.2 "A stable patient" for transfer to another facility is one whose medical condition can reasonably be expected not to deteriorate. The receiving facility must have the capability to handle the patient's medical condition and any reasonably foreseeable complications.
 - 5.2.3 Transfer of unstable patients. Patients with unstable medical conditions will not be transferred, except when:
 - 5.2.3.1 The patient requests a transfer and is advised of its risks, or
 - 5.2.3.2 The treating physician determines that the medical benefits outweigh the risks.

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5.3 Refusal of Emergency Services or Transfer

5.3.1 An individual retains the right to refuse necessary stabilizing treatment and further medical examination, as well as a transfer to another facility.

5.3.2 Refusal of Medical Screening Examination

5.3.2.1 If an individual leaves the hospital before receiving a medical screening examination, either with or without notice to the staff of his/her departure, staff should document the circumstances and reasons (if known) for the individual's departure and the time of departure.

5.3.3 Refusal for Further Examination or Stabilizing Treatment

5.3.3.1 If an individual who has received a medical screening examination refuses to consent to further examination or stabilizing treatment, hospital staff must offer the examination and treatment to the individual, inform the individual of the risks and benefits of the examination and treatment and request that the individual sign a form that he/she has refused further examination or treatment.

5.3.4 Refusal of a Transfer

5.3.4.1 An individual offered a transfer by the hospital staff to another medical facility in accordance with the EMTALA requirements and the hospital staff has informed the individual (or his/her representative) of the risks and benefits of the transfer, and the individual (or his/her representative) refuses the transfer, hospital staff must take all the reasonable steps to secure the individual's (or his/her representative's) written informed consent to the refusal of the transfer.

5.4 Requirements for Transfer of an Unstable Patient:

5.4.1 An individual with an unstabilized emergency medical condition may be transferred only if the hospital complies with all of the following:

5.4.1.1 The hospital provides medical treatment within its capacity to minimize the risks to the patient's health and, in the case of a woman in labor, the health of the unborn child; the medical record will reflect the vital signs and condition of the individual at the time of the transfer;

5.4.1.2 The receiving facility has available space and qualified personnel for treatment of the individual; and the receiving facility and receiving physician have agreed to accept the individual and to provide appropriate medical treatment.

5.4.1.3 The hospital sends to the receiving facility all medical records (or copies thereof) available at the time of transfer related to the EMC of the individual, including (i) record related to the individual's EMC; (ii) the individual's informed written consent to transfer or the physician's certification (or copy thereof); and (iii) the name and address of any on-call physician who has refused or failed to appear within a reasonable

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time to provide necessary stabilizing treatment; and

5.4.1.4 The transfer is effected using proper personnel and equipment, as well as necessary and medically appropriate life-support measures.

5.5 Acceptance of Transfer to Pioneers Memorial Hospital

5.5.1 The hospital has the obligation to accept an appropriate transfer of an individual with an unstabilized emergency medical condition who requires specialized capabilities or facilities if the hospital has the capacity to treat the individual.

5.5.2 The hospital may refuse a transfer if:

5.5.2.1 The requesting hospital is outside of the boundaries of the United States, or

5.5.2.2 The patient is already stabilized at the transferring facility or is an inpatient at the transferring hospital.

5.5.2.3 The hospital does not have the capacity to accept the patient at that time.

5.5.3 Reporting Inappropriate Transfers

5.5.3.1 PMHD has to report any inappropriate transfers that come in from external facilities to the California Department of Public Health (CDPH).

5.6 Central Log

5.6.1 The hospital will maintain a central log of all individuals who present to the Hospital campus seeking treatment for a potential EMC.

5.6.2 The Central Log shall contain at minimum the following information:

5.6.2.1 Name

5.6.2.2 Disposition:

5.6.2.2.1 Refused treatment

5.6.2.2.2 Transferred

5.6.2.2.3 Stabilized and transferred

5.6.2.2.4 Admitted

5.6.2.2.5 Discharged

5.6.3 When unable to obtain patient information, enter the individual as a "John/Jane Doe" and provide a physical description of the individual in the Central Log.

5.7 Signage

5.7.1 In the emergency department, labor & delivery areas, and other areas (such as entrances, admission area, waiting areas, and treatment areas) PMHD will post notices explaining people's rights.

6.0 References:

6.1 CHA 2018 EMTALA Manual

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6.2 Emergency Medical Treatment and Active Labor Act of 1986 ("EMTALA"), 42 U.S.C. 1395dd et.seq.

7.0 Attachment List

7.1 Attachment A Interfacility OB Transfer Flowchart Diagram

8.0 Summary of Revisions:

8.1 Policy is new

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|--|--|-------------------------------------|
| Title: Evaluation (Administrative Safeguard) | | Policy No. HIP-00021 Page 1 of 2 |
| Current Author: Carrie Teague | | Effective: 01/26/2016 |
| Latest Review/Revision Date: 10/24/2024 | | Manual: Compliance / HIPAA Security |

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|---|------|--|------------|
| Collaborating Departments: Compliance and Privacy Officer | | Keywords: Electronic Protected Health Information; HIPAA | |
| Approval Route: List all required approval | | | |
| MARCC 8/9/2022 | PSQC | Other: | |
| Clinical Service _____ | MSQC | MEC | BOD 9/2022 |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 Evaluation process to determine level of compliance with the HIPAA Security Rule

2.0 Scope: District Wide**3.0 Policy:**

- 3.1 PMHD will perform a periodic technical and nontechnical evaluation, based initially upon the standards implemented under the Security Rule and, subsequently, in response to environmental or operational changes affecting the security of electronic protected health information (ePHI), that establishes the extent to which PMHDs security policies and procedures meet the requirements of the Security Rule §164.308(a)(8).
- 3.2 The policies and procedures shall be evaluated and edited as needed. Documentation of such evaluation shall be maintained by the designated HIPAA Security Official.
- 3.3 Documentation resulting from all evaluations will be kept in the appropriate compliance area.

4.0 Definitions:

- 4.1 Electronic Protected Health Information (ePHI) – Any individually identifiable health information protected by HIPAA that is transmitted by or stored in electronic media.

5.0 Procedure:

- 5.1 The Information Systems Department will perform the review of technical safeguards. Such evaluation may include but not be limited to, penetration analysis, password integrity and compliance.
- 5.2 The evaluation shall include review of pertinent records; include any security incidents and breaches, personnel policies, direct observation of workplace practices and observation of compliance with policies and procedures.
- 5.3 The HIPAA Security Official shall review all policies and procedures related to HIPAA Security on no less than a biennial basis to make sure they are up to date, or to modify as needed, or in cases of breach response.

6.0 References:

- 6.1 NIST – An Introductory Resource Guide for Implementing the Health Insurance Portability and Accountability Act (HIPAA) Security Rule. October 2008.
<http://www.hhs.gov/ocr/privacy/hipaa/administrative/securityrule/nist80066.pdf>

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6.1.1 HIPAA Security Rule Standard – Security Management Process

6.1.1.1 Section 164.308(a)(8) of the HIPAA Security Rule.

6.1.1.1.1 Evaluation: Perform a periodic technical and nontechnical evaluation, based initially upon the standards implemented under this rule and subsequently, in response to environmental or operational changes affecting the security of electronic protected health information that establishes the extent to which an entity's security policies and procedures meet the requirements of this subpart.

7.0 Attachment List: Not applicable**8.0 Summary of Revisions:** Not applicable

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| Title: Facility Access Control (Physical Safeguard) | | Policy No. HIP-00024 |
| | | Page 1 of 4 |
| Current Author: Carrie Teague | | Effective: 07/20/2016 |
| Latest Review/Revision Date: 10/24/2024 | | Manual: Compliance - HIPAA Security |

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| /Collaborating Departments: Compliance and Priva Officer, Safety Officer, EVS, Emergency Preparedness, HIM | Keywords: Electronic Protected Health Information; HIPAA | | |
| Approval Route: List all required approval | | | |
| MARCC | PSQC | | |
| Clinical Service _____ | MSQC | MEC | BOD X |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To protect information assets by limiting physical access to computer software and hardware assets, by being adequately prepared for contingencies, and by implementing equipment control procedures.

2.0 Scope: District Wide**3.0 Policy:**

- 3.1 It is the policy of PMHD to establish and maintain facility access controls as a security standard for all work locations. This can be accomplished through the implementation of policies and procedures for granting, denying and monitoring the physical access of workforce members, business associates and other individuals to facilities where confidential or sensitive electronic information, including electronic protected health information (ePHI), may be accessed.

4.0 Definitions:

- 4.1 Electronic Protected Health Information (ePHI): Any individually identifiable health information protected by HIPAA that is transmitted by or stored in electronic media.
- 4.2 Confidential Information: Information that includes, but is not limited to, patient health information (PHI), patient financial information (PFI), patient records, personnel information, information regarding business plans and strategies, information gained from service on organizational or medical staff committees, and information gained from inquiries from families and friends of patients, other employees, the legal department, medical staff, external agencies or media.
- 4.3 Data Center: dedicated buildings or areas therein that house networked servers used for file storage, application hosting, data processing, and other computing functions.
- 4.4 Peripheral Equipment Locations: locations outside of data centers housing file and application servers, network switches and routers, storage arrays, and similar types of devices.

5.0 Procedure:

- 5.1 Contingency Operations:

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5.1.1 At the occurrence of a disaster or emergency, security staff will secure all areas housing any form of confidential information, as necessary. Operations will then be based upon the facility contingency plan.

5.1.1.1 The Compliance and Privacy Officer will work with Facility Services, IT, Safety Officer, and Security, if needed, to secure all locations that house PHI.

5.1.2 Contingency Plan Policy - Emergency Operations Plan EOC-00213

5.2 Facility Security Plan:

5.2.1 Employees will take necessary steps to protect and secure confidential information in their areas.

5.2.2 To the extent possible, key distribution is kept to a minimum. Only authorized staff can obtain a building master. Any loss of a building master will be reported to the Department Head and the Safety Officer.

5.2.2.1 Authorized staff consists of Administration, House Supervisor, Facility Managers and one EVS Lead.

5.2.3 Each employee shall assume responsibility for assisting in maintaining a secure workplace. This includes control of access by non-staff to patient care areas and work areas. Any suspicious behaviors by non-staff should be confronted by PMHD staff or supervisor. If there is perceived to be any potential risk to staff or patients, Security should be contacted immediately.

5.2.4 To minimize unauthorized access to confidential information, staff should refrain to the extent possible, from accessing areas to which they are not assigned. As well, staff should politely challenge other staff who may be present in non-assigned work areas.

5.2.5 Staff should, to the greatest extent possible, minimize or prevent non-staff from entering PMHD work areas. This includes friends, family, students and other PMHD staff. It is recognized that this is not always possible and in such circumstances the employee should take steps to cover work, log off computers, and in any other way possible, prevent unauthorized individuals from observing or having visual or auditory contact with confidential information of any kind.

5.2.6 It is recognized that from time to time it will be necessary for maintenance and repair personnel to be in areas in which confidential information is present. All routine repairs and maintenance will be done during business hours with staff available to oversee and ensure that inappropriate access and actions are not taken. In the case of emergencies, PMHD will cooperate with PMHD Physical Plant and other hospital authorized staff to allow access to the areas needing repair while ensuring that inappropriate behaviors are prevented.

5.2.7 See Security Management Plan EOC-00084

5.3 Access Control and Validation:

5.3.1 In order to receive a building access key, employees must make a key request through the TMS (work order) system.

5.3.2 Keys must be returned to Facility Services at termination, transfer, or change in job function.

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- 5.3.3 Keys will only be distributed to authorized personnel and must be approved prior to release of the keys.
- 5.3.4 Physical access to areas containing ePHI (data centers, peripheral equipment locations, offices that contain technical data that could be used to compromise the security of the information systems that maintain or are used to access ePHI) must be approved by the HIPAA Security Officer or the Information Technology Manager.
- 5.3.5 Most software companies do not track access to PHI within test systems. Therefore, access to test systems that contain PHI will be limited to IT, HIT staff, and those deemed necessary to test the software and its functions. Staff may have access to a test system as long as the data within the system is all test data and not real PHI.
- 5.4 Maintenance Records:
 - 5.4.1 All maintenance requests must be routed to Facility Services through the TMS System. Documentation of physical alterations to facilities that change access and security of PHI, both written and electronic, will be documented and logged in the TMS System.
 - 5.4.2 See Maintenance Repair and Service Request EOC-00433

6.0 References:

- 6.1 NIST – An Introductory Resource Guide for Implementing the Health Insurance Portability and Accountability Act (HIPAA) Security Rule. October 2008.
<http://www.hhs.gov/ocr/privacy/hipaa/administrative/securityrule/nist80066.pdf>
 - 6.1.1 HIPAA Security Rule Standard – Facility Access Control
 - 6.1.1.1 Section 164.310(a)(2)(i) of the HIPAA Security Rule
 - 6.1.1.1.1 Contingency Operations: Establish (and implement as needed) procedures that allow facility access in support of restoration of lost data under the disaster recovery plan and emergency mode operations plan in the event of an emergency.
 - 6.1.1.2 Section 164.310(a)(2)(ii) of the HIPAA Security Rule
 - 6.1.1.2.1 Facility Security Plan: Implement policies and procedures to safeguard the facility and the equipment therein from unauthorized physical access, tampering, and theft.
 - 6.1.1.3 Section 164.310(a)(2)(iii) of the HIPAA Security Rule
 - 6.1.1.3.1 Access Control and Validation Procedures: Implement procedures to control and validate a person's access to facilities based on their role or function, including visitor control, and control of access to software programs for testing and revision.
 - 6.1.1.4 Section 164.310(a)(2)(iv) of the HIPAA Security Rule
 - 6.1.1.4.1 Maintenance Records: Implement policies and procedures to document repairs and modifications to the physical components of a facility which are related to security (for example, hardware, walls, doors, and locks).

Pioneers Memorial Healthcare District

| | | |
|---|--|-------------------------------------|
| Title: Facility Access Control (Physical Safeguard) | | Policy No. HIP-00024 |
| | | Page 4 of 4 |
| Current Author: Carrie Teague | | Effective: 07/20/2016 |
| Latest Review/Revision Date: 10/24/2024 | | Manual: Compliance - HIPAA Security |

6.2 Oklahoma State University Center for Health Sciences Security Policies and Procedures. Section 9 – Facility Access Controls
<https://centernet.okstate.edu/hipaa/securityprocedures9.php>

6.3 HIPAA Security: Facilities Security Policy <https://uit.stanford.edu/security/hipaa/facilities-security-policy>

7.0 Attachment List: Not Applicable

8.0 Summary of Revisions: Not Applicable

Pioneers Memorial Healthcare District

| | | |
|---|--|-------------------------------------|
| Title: Information Security WI | | Policy No. HIP-00001 |
| | | Page 1 of 3 |
| Current Author: Carrie Teague | | Effective: 10/07/2015 |
| Latest Review/Revision Date: 10/24/2024 | | Manual: Compliance – HIPAA Security |

| | | | |
|---|------|--|-------|
| Collaborating Departments: Information Systems, _____ | | Keywords: ISO/IEC 27001, NIST Compliance | |
| Approval Route: List all required approval | | | |
| MARCC | PSQC | Other: | |
| Clinical Service _____ | MSQC | MEC | BOD X |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To provide management direction and support for information security in accordance with business requirements and relevant laws and regulations (i.e. HIPAA, HITECH, NIST standards, ISO/IEC 27001, etc).

2.0 Scope: District Wide**3.0 Policy:**

- 3.1 It is PMHD's policy that the information it manages (i.e. ePHI, financial information, employee details, etc.) shall be appropriately secured to protect against the consequences of breaches of confidentiality, failures of integrity or interruptions to the availability of that information.
- 3.2 The information security policy provides management direction and support for information security across the organization.
- 3.3 This policy shall be reviewed and updated regularly (no less than annually) to ensure that it remains appropriate in the light of any relevant changes to the law, organization policies or contractual obligations.

4.0 Definitions:

- 4.1 HIPAA: Health Insurance Portability and Accountability Act of 1996
- 4.2 HITECH: Health Information Technology for Economic and Clinical Health Act
- 4.3 NIST: National Institute of Standards and Technology
- 4.4 ISO/IEC: International Organization for Standardization / International Electrotechnical Commission
- 4.5 ISO/IEC 27001: This family of standards will help your organization manage the security of assets such as financial information, intellectual property, employee details or information entrusted to you by third parties. Provides requirements for an information security management system (ISMS).
- 4.6 Information Security: The practice of defending information from unauthorized access, use, disclosure, disruption, modification, perusal, inspection, recording or destruction. It is a general term that can be used regardless of the form the data may take (e.g. electronic, physical).
- 4.7 Electronic Protected Health Information (ePHI): Any individually identifiable health information protected by HIPAA that is transmitted by or stored in electronic media.

Pioneers Memorial Healthcare District

| | | |
|---|-------------------------------------|-----------------------|
| Title: Information Security WI | | Policy No. HIP-00001 |
| | | Page 2 of 3 |
| Current Author: Carrie Teague | | Effective: 10/07/2015 |
| Latest Review/Revision Date: 10/24/2024 | Manual: Compliance – HIPAA Security | |

5.0 Procedures:

- 5.1 PMHD shall develop and implement policies and procedures regarding information security which are appropriate to the size and type of activities conducted by PMHD.
- 5.2 The information security policies and procedures must be in written or electronic format.
 - 5.2.1 Any changes made to the information security policies and procedures must be documented. All revisions to policies are maintained in Compliance 360.
 - 5.2.2 Policies for information security will be updated no less than biennially.
 - 5.2.3 PMHD shall retain the documentation regarding policies and procedures for six (6) years from the date of creation, or from the date in which the policy/procedure went into effect.
- 5.3 All Information Security Policies will be approved by the Board of Directors (BOD).
- 5.4 Policies for information security, include but are not limited to the following:
 - 5.4.1 Information Security
 - 5.4.1.1 Policies for Information Security
 - 5.4.1.2 Review of the Policies for Information Security
 - 5.4.2 Information Security Infrastructure
 - 5.4.2.1 Information Security Roles and Responsibilities
 - 5.4.2.2 Segregation of Duties
 - 5.4.2.3 Contact with Authorities or Special Interest Groups
 - 5.4.2.4 Information Security in Project Management
 - 5.4.3 Workforce Security
 - 5.4.3.1 Authorized and/or Supervisor
 - 5.4.3.1.1 Workforce Clearance Procedure
 - 5.4.3.1.2 Termination Procedure
 - 5.4.4 Information Access Management
 - 5.4.4.1 Isolating Clearinghouse Functions
 - 5.4.4.2 Access Authorization
 - 5.4.4.3 Access Establishment and Modifications
 - 5.4.5 Security Awareness and Training
 - 5.4.5.1 Security Reminders
 - 5.4.5.2 Protection from Malicious Software
 - 5.4.5.3 Log-In Monitoring
 - 5.4.5.4 Password Management
 - 5.4.6 Security Incident Procedures
 - 5.4.6.1 Response and Reporting
 - 5.4.7 Contingency Plan
 - 5.4.7.1 Data Backup Plan
 - 5.4.7.2 Disaster Recovery Plan
 - 5.4.7.3 Emergency Mode Operation Plan
 - 5.4.7.4 Testing and Revision Procedure
 - 5.4.7.5 Applications and Data Criticality Analysis
 - 5.4.8 Evaluation
 - 5.4.9 Business Associate Contracts and Other Arrangements

Pioneers Memorial Healthcare District

| | | |
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| Title: Information Security WI | | Policy No. HIP-00001 |
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5.4.9.1 Written Contract or Other Arrangement

5.4.10 Facility Access Control

5.4.10.1 Contingency Operations

5.4.10.2 Facility Security Plan

5.4.10.3 Access Control and Validation Procedures

5.4.10.4 Maintenance Records

5.4.11 Workstation Use

5.4.12 Workstation Security

5.4.13 Device and Media Controls

5.4.13.1 Disposal

5.4.13.2 Media Reuse

5.4.13.3 Data Backup and Storage

5.4.14 Access Control

5.4.14.1 Unique User Identification

5.4.14.2 Emergency Access Procedure

5.4.14.3 Automatic Logoff

5.4.14.4 Encryption and Decryption

5.4.15 Audit Controls

5.4.16 Integrity

5.4.16.1 Mechanism to Authenticate ePHI

5.4.17 Person or Entity Authentication

5.4.18 Transmission Security

5.4.18.1 Integrity Control

5.4.18.2 Encryption

5.4.19 Other as applicable to ISO/IEC 27001 Information Technology Requirements.

6.0 References:

6.1 ISO/IEC 27001

6.2 ISO/IEC 27002

6.3 NIST – An Introductory Resource Guide for Implementing the Health Insurance Portability and Accountability Act (HIPAA) Security Rule.

http://www.hhs.gov/sites/default/files/ocr/privacy/hipaa/administrative/securityrule/nist80_066.pdf

7.0 Attachment List: Not applicable**8.0 Summary of Revisions:**

8.1 Removed from 5.3 approval of “the Maintaining Accreditation/Regulatory Compliance Committee (MARCC)” leaving only the BOD.

PIONEERS MEMORIAL HEALTHCARE DISTRICT

| | | |
|---|--|--|
| Title: Medical Staff Policy on Minutes Distribution, Recording, and Transcription | | Policy No. MSD-00033 |
| Current Author: Cindy Beaumont | | Page 1 of 2 |
| Latest Review/Revision Date: 10.24.2024 | | Effective: 2/26/1996 |
| Latest Review/Revision Date: 10.24.2024 | | Manual: Medical Staff / Med Staff Policies |

| | | | | | |
|---|--------------|--|-------------|--|--|
| Collaborating Departments: Medical Staff | | Keywords: distribution of minutes, recording and transcription | | | |
| Approval Route: List all required approval | | | | | |
| PSQC | Other: | | | | |
| Clinical Service _____ | MSQC 11/2024 | MEC 11/2024 | BOD 12/2024 | | |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 Confidential Medical Staff documents and information shall be developed, maintained and used so as to preserve the protection of California Evidence Code, Section 1157. It is the policy of the Medical Staff and the Hospital to maintain confidentiality of Medical Staff Committee minutes to the fullest extent possible.

2.0 Scope: District wide**3.0 Policy:**

- 3.1 In an effort to minimize loss of discovery protection for peer review activities, the following procedures address how minutes will be distributed, collected and disposed of.

4.0 Definitions: Not applicable**5.0 Procedure:**

- 5.1 Minutes will not be distributed ahead of time for any meeting. Minutes will be available in the Medical Staff Office for review by members of the committee or clinical service prior to any meeting.
- 5.2 Minutes will be copied for distribution at the meeting only.
 - 5.2.1 Medical Staff Office personnel attending any meetings will take minutes to the meeting, distribute at the meeting and collect at the end of the meeting. Minutes are not to be taken out of the meeting room by anyone other than minute takers.
 - 5.2.2 Other hospital personnel transporting minutes to any meeting will be instructed to follow directions in 5.2.1 above. All minutes will be returned to the Medical Staff Office after the meeting for disposal.
- 5.3 Committee minutes will be made available upon request to committee members, Medical Staff Officers, Clinical Service Chairmen, Quality Resource Department personnel and Senior Management (on an as-needed basis and to the degree they were involved with either preparation for agenda items and/or follow-up of action taken at meetings), DNV surveyors, Department of Health California surveyors and Institute of Medical Quality (IMQ) surveyors, with Medical Staff Office personnel present when possible.
- 5.4 All Medical Staff Committee minutes shall be transcribed by Medical Staff Services personnel in an effort to maintain confidentiality. If a meeting is recorded, the recording shall be destroyed once minutes have been transcribed. Subcommittee minutes

PIONEERS MEMORIAL HEALTHCARE DISTRICT

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| Title: Medical Staff Policy on Minutes Distribution, Recording, and Transcription | | Policy No. MSD-00033 |
| Current Author: Cindy Beaumont | | Page 2 of 2 |
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| Latest Review/Revision Date: 10.24.2024 | | Manual: Medical Staff / Med Staff Policies |

reporting to a Medical Staff Committee may be transcribed by the person/department responsible for the subcommittee.

6.0 References:

- 6.1 Policy Protection from Discovery, Medical Staff Proceedings and Records of Organized Committee Meetings; MSD-00018

7.0 Attachment List: Not applicable**8.0 Summary of Revisions:**

- 8.1 Submitted for review without changes

Pioneers Memorial Healthcare District

| | | |
|--|--|-------------------------------------|
| Title: Requisition and Purchase of Special Items including Services | | Policy No. ADM-00657 Page 1 of 2 |
| Current Author: Yvette Lewis | | Effective: 03/93 |
| Latest Review/Revision Date: 10/29/2024 | | Manual: Administration |

| | | | |
|---|--|-----|-------------|
| Collaborating Departments: Finance | Keywords: Capital Request, Special Order | | |
| Approval Route: List all required approval | | | |
| PSQC | Other: | | |
| Clinical Service | MSQC | MEC | BOD 11/2024 |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To describe the process of requisition and approval for the purchase of items not considered stock.

2.0 Scope: District wide**3.0 Policy:**

- 3.1 Materials Management will process in a timely manner properly completed and authorized special item requests.

4.0 Definitions:

- 4.1 Special Item Request Form – Electronic form available in the Materials Management department used to describe items to be purchased with signature lines for the various levels of approval. A Special Item Request form is used for one vendor only. For items from another vendor(s), fill out separate request(s).
- 4.2 Capital Request – Multi-page form used to document the items requested were reviewed and approved by the Board of Directors.
- 4.3 Approvals – Depending on the nature of the purchase, requisitions for special items will need approval from the appropriate level of authority.
- 4.4 Unit of Purchase – UOP examples 100/bx 20/cs 1/ea 12/yr etc.
- 4.5 Electronic Materials Management system – Materials Management software used for the creation, tracking, receiving and payment of properly documented purchases. Office of the Inspector General – OIG maintains the names and address of vendors excluded from benefiting of public funds.

5.0 Procedure:

- 5.1 Complete a Special Item Requisition form with:
 - 5.1.1 Date of request
 - 5.1.2 Department Name and Cost Center
 - 5.1.3 Person making the request
 - 5.1.4 Selected Vendor
 - 5.1.5 Vendor's contact information (if vendor not regularly used)
 - 5.1.6 Reason for the request
 - 5.1.7 Description, Catalog Number, UOP, Quantity and Pricing

Pioneers Memorial Healthcare District

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|--|------------------------|----------------------|
| Title: Requisition and Purchase of Special Items including Services | | Policy No. ADM-00657 |
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| Current Author: Yvette Lewis | | Effective: 03/93 |
| Latest Review/Revision Date: 10/29/2024 | Manual: Administration | |

5.2 Attach additional documentation to further describe the purchase or justification for purchase such as quote proposal, product literature, meeting minutes, e-mails etc. For pre-approved purchases like consignment or specific procedural items also include the vendor's pricing, terms, and conditions.

5.3 Obtain approvals: Levels of approval follow the current limits of authorization listed below. The following signatures and approvals are needed before a purchase order is issued.

- 5.3.1 Department Director- All purchase requests up to \$5,000
- 5.3.2 CFO- All purchase requests from \$25,000 or less.
- 5.3.3 CEO- All purchase requests \$50,000 or less.
- 5.3.4 Board Approval- Non-supply purchase requests over \$50,000.
- 5.3.5 In addition to monetary level approvals, departments affected by the purchase must also review and approve the purchase. For example, equipment BioMed needs to inspect, items to be installed by the Facilities Department and forms used in patient care documentation. A call to Materials Management can assist in the types of authorizations necessary.

5.4 Upon receipt in Materials Management, the buyers will review the request and obtain approval from the Director of Materials Management. Buyers will electronically create a Purchase Order which will then be forwarded to the vendor. Buyers will email or call the end user with the order confirmation.

- 5.4.1 In the case of a new vendor, the buyer will check the vendor against the OIG exclusion list and block any purchase to an excluded vendor.
- 5.4.2 Buyers will also review the credit availability the hospital has prearranged with the vendor and ask accounts payable to make credit arrangements if necessary.
- 5.4.3 Some purchases require pre-pay, company credit may be used for these purchases in accordance with credit card usage guidelines.

5.5 All available documentation is scanned into the appropriate database and is available to Receiving and Accounting through the database. Depending on purchase, a separate PDF of the entire documentation package will be e-mailed to interested parties for their records.

5.6 All physical documentation is filed by Purchase Order Number after scanning and retained according to policy.

5.7 Capital Requests and other Board approved items—follow the same path as other requests with the addition of evidence of Board of Director approval. This evidence shall include the appropriate documentation such as Capital/Project form, Board write-up and minutes from the Board meeting where the purchase was approved.

6.0 References: Not applicable

7.0 Attachment List: Not applicable

8.0 Summary of Revisions:

- 8.1 Updated Section 5.3.1

Pioneers Memorial Healthcare District (PMHD)

| | | |
|---|--|----------------------|
| Title: Security Awareness and Training (Administrative Safeguard) | | Policy No. HIP-00019 |
| Current Author: Carrie Teague | | Page 1 of 5 |
| Latest Review/Revision Date: 10/24/2024 | | Effective: 1/26/2016 |
| Manual: Compliance / HIPAA Security | | |

| | | | |
|---|---|-----|-------|
| Collaborating Departments: Compliance and Privacy Officer | Keywords: HIPAA, Security, Audit, ePHI, EHR | | |
| Approval Route: List all required approval | | | |
| MARCC | PSQC | | |
| Clinical Service _____ | MSQC | MEC | BOD X |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

1.1 Pioneers Memorial Healthcare District (PMHD) has the responsibility under the HIPAA Security Regulations for providing and documenting security awareness and training for PMHD workforce members in order that those persons can properly carry out their functions while appropriately safeguarding ePHI. This policy reflects PMHDs commitment to comply with such Regulations.

2.0 Scope: District Wide**3.0 Policy:**

3.1 PMHD strives to protect the confidentiality, integrity, and availability of ePHI by developing, implementing, and reviewing periodically a documented program for providing security training and awareness to PMHD workforce members who have access to ePHI Systems, including management, prior to being provided access to ePHI to enable them to appropriately protect ePHI.

4.0 Definitions:

4.1 Electronic Protected Health Information (ePHI) – Any individually identifiable health information protected by HIPAA that is transmitted by or stored in electronic media.

4.2 Malicious Software – Any software designed to damage or disrupt a system. Examples of malicious software or code are viruses, worms, or Trojan horses.

5.0 Procedure:

5.1 Security Reminder:

5.1.1 PMHDs HIPAA Security Officer shall be responsible for taking reasonable steps to ensure that PMHD workforce members, including those who work remotely, receive security information and awareness reminders periodically and as needed, including:

5.1.1.1 On information security risks and how to follow PMHDs security policies and procedures

5.1.1.2 On how ePHI Systems in a manner that reduces risks, and on selected security topics, including:

5.1.1.2.1 PMHD security policies and procedures

5.1.1.2.2 PMHD security controls and processes

Pioneers Memorial Healthcare District (PMHD)

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| Title: Security Awareness and Training (Administrative Safeguard) | Policy No. HIP-00019 |
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| | Manual: Compliance / HIPAA Security |

- 5.1.1.2.3 Significant risks to ePHI systems
- 5.1.1.2.4 Legal and business responsibilities of PMHD for protecting ePHI Systems
- 5.1.1.3 When any of the following events occur:
 - 5.1.1.3.1 Substantial revisions are made to PMHDs security polices or procedures
 - 5.1.1.3.2 Substantial new security controls are implemented at PMHD
 - 5.1.1.3.3 Significant changes are made to existing PMHD security controls
 - 5.1.1.3.4 Substantial changes are made to PMHD legal or business responsibilities
 - 5.1.1.3.5 Substantial threats or risks arise against ePHI systems
- 5.1.2 Means of providing security information and awareness reminders and updates may include, but are not limited to, email reminders, posters, letters, workforce member meetings, security days, screen savers, information system sign-on messages, newsletter articles, and information posted to a web site.
- 5.2 Protection from Malicious Software:
 - 5.2.1 Each PC used in a HIPAA regulated environment will have spyware/malware detection software installed. All patches/updates to the application and operating system will automatically be pushed to the device from Information Systems. Antivirus is installed and automatically updated.
 - 5.2.1.1 Malware:
 - 5.2.1.1.1 PMHD shall include in security training or via reminders information regarding malicious software, prevention of attack or inappropriate access by such software.
 - 5.2.1.1.2 PMHD staff shall be limited in the use of software or access to internet sites or functions that increase the risk of malicious software.
 - 5.2.1.1.3 PMHD will be monitoring PCs to determine that appropriate safeguards are in place to prevent such software, include standards for operating systems, firewall, antivirus software and operating system updates.
 - 5.2.1.2 Antivirus:
 - 5.2.1.2.1 PMHD is committed to taking the necessary steps to prevent computer viruses. Employees must adhere to the policies and procedures listed below.
 - 5.2.1.2.1.1 Employees must scan files attached to email messages, files downloaded from the internet, and removable storage using the antivirus program supplied by PMHD.
 - 5.2.1.2.1.1.1 USB storage is restricted on most computers. Those that are permitted have read/write permissions.

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5.2.1.2.1.2 When PMHD purchases new computer software the Information Systems Department will test the application for viruses.

5.2.1.2.1.3 If PMHD obtained a recycled computer that comes pre-loaded with software or if the hard drive is pre-formatted, the Information Systems Department will scan the hard drive for viruses and other vulnerabilities.

5.2.1.2.1.4 All software should be acquired from reputable dealers.

5.3 Log-in Monitoring:

5.3.1 An audit trail within PMHD Servers containing ePHI will track user id, date and time of log on. Information Systems will maintain audit logs and will be maintained for 6 years.

5.3.2 These audit logs will be run periodically to determine any non-compliance and as needed to track down possible issues.

5.3.2.1 Examples of Logs:

5.3.2.1.1 Active Directory log contains: login/logoff event, computer name, date and time.

5.3.2.1.2 DHCP log contains: MAC address, IP address, date, time.

5.3.2.1.3 ACS wireless log contains: MAC address, IP address, host name, date and time.

5.3.2.2 Various healthcare related software systems will include login/logoff events, user name, dates and times including events specific to the software.

5.4 Password Management:

5.4.1 Passwords should not be revealed to anyone.

5.4.1.1 Information Systems staff will never ask for password through email or over the phone.

5.4.2 Passwords are not to be displayed or concealed on your workspace.

5.4.3 No passwords are to be spoken, written, e-mailed, hinted at, shared, or in any way known to anyone other than the user authorized to use that password.

5.4.4 No passwords are to be shared in order to "cover" for someone out of the office.

5.4.5 Active Directory (Network):

5.4.5.1 Passwords are not to be your name, address, date of birth, username, nickname, or any term that could easily be guessed by someone who is familiar with you. Use the following specifications for Active Directory:

5.4.5.1.1 Passwords must contain at least 8 characters

5.4.5.1.2 Recent passwords cannot be re-used (last five are blocked)

5.4.5.1.3 Passwords must contain characters from at least three of the following four classes:

5.4.5.1.3.1 Uppercase (A-Z)

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- 5.4.5.1.3.2 Lowercase (a-z)
- 5.4.5.1.3.3 Number (0-9)
- 5.4.5.1.3.4 Symbol
- 5.4.5.2 Lockout threshold = 10 attempts
- 5.4.5.3 Passwords expire every 90 days; users are expected to change their password at the appropriate time intervals.
- 5.4.6 Cerner:
 - 5.4.6.1 Passwords are not to be your name, address, date of birth, username, nickname, or any term that could easily be guessed by someone who is familiar with you. Use the following specifications for Cerner:
 - 5.4.6.1.1 Passwords must contain at least 12 characters
 - 5.4.6.1.2 Recent passwords cannot be re-used (last five are blocked)
 - 5.4.6.1.3 Passwords must contain characters from at least three of the following four classes:
 - 5.4.6.1.3.1 Uppercase (A-Z)
 - 5.4.6.1.3.2 Lowercase (a-z)
 - 5.4.6.1.3.3 Number (0-9)
 - 5.4.6.1.3.4 Symbol (@, #, *, !, excluding \$)
 - 5.4.6.1.4 Lockout threshold = 5 attempts, 5-minute lock on the account
 - 5.4.6.1.5 Passwords expire every 180 days; users are expected to change their password at the appropriate time intervals.
 - 5.4.6.7 Strong passwords can be created by using Mnemonics to phrases or lyrics and substituting letters for numbers or vice versa.
 - 5.4.6.8 Each employee, whether new or temporary, is assigned a unique and temporary password.
 - 5.4.6.9 User accounts are promptly disabled upon termination or resignation.
 - 5.4.6.10 Sharing or borrowing another user login credentials is subject to PMHD approved sanctions.
 - 5.4.6.11 Users will change their Information Systems assigned password at first log-in to network and/or application.
 - 5.4.6.12 Whenever possible or reasonable, each computer workstation access is managed by software that provides the option of using multi-level authentication including passwords or pins and proximity badges.
 - 5.4.6.13 If a computer assigned login password has been compromised (shared, stolen, hacked) it must be changed immediately.

6.0 References:

- 6.1 NIST – An Introductory Resource Guide for Implementing the Health Insurance Portability and Accountability Act (HIPAA) Security Rule. October 2008.
<http://www.hhs.gov/ocr/privacy/hipaa/administrative/securityrule/nist80066.pdf>
 - 6.1.1 HIPAA Security Rule Standard – Security Awareness and Training
 - 6.1.1.1 Section 164.308(a)(5)(ii)(A) of the HIPAA Security Rule
 - 6.1.1.1.1 Security Reminders: Periodic security updates.

Pioneers Memorial Healthcare District (PMHD)

| | | |
|---|--|-------------------------------------|
| Title: Security Awareness and Training (Administrative Safeguard) | | Policy No. HIP-00019 |
| Current Author: Carrie Teague | | Page 5 of 5 |
| Latest Review/Revision Date: 10/24/2024 | | Effective: 1/26/2016 |
| Latest Review/Revision Date: 10/24/2024 | | Manual: Compliance / HIPAA Security |

- 6.1.1.2 Section 164.308(a)(5)(ii)(B) of the HIPAA Security Rule
 - 6.1.1.2.1 Protection from Malicious Software: Procedures for guarding against, detecting, and reporting malicious software.
- 6.1.1.3 Section 164.308(a)(5)(ii)(C) of the HIPAA Security Rule
 - 6.1.1.3.1 Log-in Monitoring: Procedures for monitoring log-in attempts and reporting discrepancies.
- 6.1.1.4 Section 164.308(a)(5)(ii)(D) of the HIPAA Security Rule
 - 6.1.1.4.1 Password Management: Procedures for creating, changing and safeguarding passwords.

- 6.2 New York University HIPAA Information Security Policies, Specifications, and Definitions. Policy 6 – Security Awareness and Training.
<https://www.nyu.edu/content/dam/nyu/compliance/documents/IT.HIPAA6.SecAware&Train.v10.041505Rev.020211.061413.072213.081413.pdf>
- 6.3 Oklahoma State University Center for Health Sciences Security Policies and Procedures. Section 4 – Security Awareness and Training
<https://centernet.okstate.edu/hipaa/securityprocedures4.php>

7.0 Attachment List: Not applicable**8.0 Summary of Revisions:**

- 8.1 Fully revised section 5.4 to address both active directory password requirements AND Cerner password requirements. Cerner's password requirements are located within the CommunityWorks Environmental Access Policy ([CommunityWorks Environment Access Policy - CommunityWorks Reference Pages - Cerner Wiki](#)). Main details of the password policy incorporated within this policy.

Pioneers Memorial Healthcare District

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| Title: Security Incident Procedures (Administrative Safeguard) | | Policy No. HIP-00014 Page 1 of 3 |
| Current Author: Carrie Teague | | Effective: 05/28/2013 |
| Latest Review/Revision Date: 10/24/2024 | | Manual: Compliance / HIPAA Security |

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|---|------|--|-------|--|
| Collaborating Departments: Compliance and Privacy Officer | | Keywords: Electronic Protected Health Information; HIPAA | | |
| Approval Route: List all required approval | | | | |
| MARCC | PSQC | Other: | | |
| Clinical Service _____ | MSQC | MEC | BOD X | |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To effectively execute a plan to identify and respond appropriately to security incidents that could result in the loss or misuse of electronic patient health information (ePHI).

2.0 Scope: District Wide and Business Associates**3.0 Policy:**

- 3.1 Pioneers Memorial Healthcare District (PMHD) will identify and respond to suspected or known security incidents; mitigate, to the extent practicable, harmful effects of security incidents that are known to PMHD; and document security incidents and their outcomes.

4.0 Definitions:

- 4.1 Electronic Protected Health Information (ePHI) – Any individually identifiable health information protected by HIPAA that is transmitted by or stored in electronic media.

5.0 Procedure:

- 5.1 The HIPAA Security Official is responsible for establishing, maintaining and educating workforce members on procedures for reporting and responding to security incidents.
- 5.2 PMHD will periodically monitor user activity, including password activity, virus scans, and/or audit trails to determine if any security incidents have occurred in accordance with Information Systems Activity Review Policy (HIP-00525) and Security Awareness and Training Policy (HIP-00019).
- 5.3 Security incidents and violations include, but are not limited to:
 - 5.3.1 Cybercrimes such as denial of service attacks, spreading malicious code (worms, viruses);
 - 5.3.2 Unauthorized access, connection attempt, or use of system privileges;
 - 5.3.3 Any event that results in a loss of data or confidentiality;
 - 5.3.4 Any event which causes system or network disruption or unavailability;
 - 5.3.5 Inappropriate usage, destruction or loss of any PMHD owner or operated information asset (data or equipment);
 - 5.3.6 Use of PMHD information network to perpetrate a crime, such as threatening person via email;
 - 5.3.7 An imminent threat of any of the above.

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| Title: Security Incident Procedures (Administrative Safeguard) | | Policy No. HIP-00014 |
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5.4 Reportable incidents include, but are not limited to:

- 5.4.1 Repeated violations of any security policies and standards currently in force by any user (e.g., repeated violations of password sharing);
- 5.4.2 Incidents which affect multiple systems, network segments or users;
- 5.4.3 Any security incident which involves the loss of data or inappropriate (accidental, inadvertent or deliberate) disclosure or dissemination of ePHI;
- 5.4.4 Attempted or successful use, disclosure, modification or destruction of data by unauthorized individuals;
- 5.4.5 Discovery of a “back door” on a system or of the disabling/bypassing of information security controls (e.g., firewall bypassed, logging disabled);
- 5.4.6 Patterns of suspicious events (e.g., repeated failed logon attempts show in logs or unusual “blank times” in logs);
- 5.4.7 Wide-spread virus infections (infecting more than a single device or user).

5.5 All persons, in any capacity (employee, contractor, external third-party, vendor, business associate or the public at-large) are obligated to report immediately any known or suspected security incident or violation, without fear of reprisal or retribution. Reporting a security violation/incident may be done anonymously. Security issues may be reported to:

- 5.5.1 The functional area or workforce member’s department manager or director
- 5.5.2 The Compliance and Privacy Officer
- 5.5.3 The HIPAA Security Officer
- 5.5.4 The Quality / Risk Management Director
- 5.5.5 The Quality Risk and Reporting System
- 5.5.6 The PMHD Ethics Hotline
 - 5.5.6.1 <https://pmhd.ethicspoint.com>
 - 5.5.6.2 (855) 599-3602

5.6 Following the identification of a security incident, the first priority must be to communicate the details of the incident to the HIPAA Security Officer and/or Information Systems Manager to expeditiously log and begin resolving the issue.

5.7 All incident(s) will be immediately logged on a security incident log. PMHD will take necessary and reasonable steps to respond to and address all identified and confirmed security incidents. All responses will be logged into a security incident log. The log will be kept for 6 years.

5.8 Reported incidents or potential breaches will be reviewed in a timely manner by the Security Incident Response Team.

- 5.8.1 Security Incident Response Team consists of the HIPAA Security Official and the Compliance and Privacy Officer.

5.9 Response/Follow-Up:

- 5.9.1 After the security issue has been reported/received, action must be taken to mitigate and isolate the damages or potential damage.
- 5.9.2 In some cases, the security incident may require investigation, notification of business partners and/or legal counsel.

5.10 For security incidents which involve lost or stolen equipment (e.g., laptops or mobile

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devices), contact a member of the Security Incident Response Team immediately. If theft or destruction of PMHD assets happens as a result of a crime (such as a car break-in, home invasion, etc.) file a police report and obtain a copy of the police report to give the HIPAA Security Official and/or the Compliance and Privacy Officer. Do not wait for the police report before reporting the incident.

5.11 Failure to comply with this policy may lead to disciplinary action up to and including termination.

6.0 References:

6.1 NIST – An Introductory Resource Guide for Implementing the Health Insurance Portability and Accountability Act (HIPAA) Security Rule. October 2008.
<http://www.hhs.gov/ocr/privacy/hipaa/administrative/securityrule/nist80066.pdf>

6.1.1 HIPAA Security Rule Standard – Security Management Process

6.1.1.1 Section 164.308(a)(6)(ii) of the HIPAA Security Rule.

6.1.1.1.1 Response and Reporting: Identify and respond to suspected or known security incidents; mitigate, to the extent practicable, harmful effects of security incidents that are known to the covered entity; and document security incidents and their outcomes.

6.2 Oklahoma State University Center for Health Sciences Security Policies and Procedures. Section 5 – Security Incident Procedures
<https://centernet.okstate.edu/hipaa/securityprocedures5.php>

7.0 Attachment List:

7.1 Attachment A – Security Investigation Report and Case Disposition Log

8.0 Summary of Revisions: No revisions.

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| Title: Temporary Privilege Processing and Notification | | Policy No.MSD-00044 |
| | | Page 1 of 3 |
| Current Author: Cindy Beaumont | | Effective: 10/1986 |
| Latest Review/Revision Date: 10/24/2024 | | Manual: Medical Staff |

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|---|--|-------------|-------------|
| Collaborating Departments: Medical Staff | Keywords: temporary privileges roster distribution | | |
| Approval Route: List all required approval | | | |
| PSQC | Other: | | |
| Clinical Service _____ | MSQC 11/2024 | MEC 11/2024 | BOD 12/2024 |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To process in a timely and thorough manner all requests for temporary privileges, including locum tenens, from both Medical Staff applicants and non-applicants.
- 1.2 To inform providers and appropriate hospital departments of all providers who are granted temporary privileges.

2.0 Scope:

- 2.1 Medical Staff Office

3.0 Policy:

- 3.1 Temporary clinical privileges may be granted to a practitioner to fulfill an important patient care, treatment, and service need or during the pendency of an application.
- 3.2 The Chief Executive Officer (or designee) may, upon the basis of information available which may reasonably be relied upon as to the competence and ethical standing of the applicant, and with the concurrence of the appropriate service chairman or designee and the Chief of Staff (or designee), grant Temporary clinical privileges to the applicant.
- 3.3 Practitioners granted Temporary clinical privileges are subject to the proctoring/observation process specified in the appropriate service's rules and regulations, when possible.
- 3.4 Temporary clinical privileges automatically terminate at the end of the designated period, unless earlier terminated or affirmatively renewed as provided in the Bylaws.

4.0 Definitions:

- 4.1 Temporary Privileges: A non-staff provider who is granted temporary privileges for the care of a specific patient or during pendency of an application.
- 4.2 Locum Tenens Privileges: A non-staff provider who is providing coverage for a specific member of the medical staff for a specified time frame but in no case may exceed 180 days per twelve month period.
- 4.3 OIG – Office of Inspector General
- 4.4 EPLS/SAM – Exclusion databases for sanctioned providers

5.0 Procedure:

- 5.1 Upon receipt of a complete application and supporting documentation for initial appointment, and a request for temporary privileges pending a decision by the Board of Directors, the following shall be performed:

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- 5.1.1 The application shall be processed as described in the Medical Staff Bylaws under Procedure for application for Initial appointment, and as much of the application shall be verified as possible in a reasonable length of time. This will include adding the provider's information into the medical staff database.
- 5.1.2 The Chief of the Clinical Service shall review the application and request for temporary admitting and/or clinical privileges and make a recommendation regarding the same in writing.
- 5.1.3 The Chief of Staff (or designee) shall be presented with the written concurrence of the Chief of the appropriate Department and make a recommendation in writing.
- 5.1.4 The recommendations (concurrence) of both the Chief of the Department and the Chief of Staff (or designee) shall be presented to the Administrator (or designee), who may grant temporary admitting and/or clinical privileges to the applicant in accordance with the Medical Staff Bylaws.
- 5.1.5 After temporary privileges have been granted, when possible, the Chief of the appropriate Service will assign a proctor in accordance with the regulations of that service and delineate the practitioners' temporary privileges (in some cases, the provider may be proctored by chart review after the assignment).
- 5.1.6 After all required signatures are obtained indicating concurrence; notice of the approval shall be disseminated via e-mail to appropriate department heads. It is suggested that the department leaders post the notice with picture of the provider at nursing desks in various units.
- 5.1.7 Temporary privileges shall **not** be granted in any case until the following occurs:
 - 5.1.7.1 National Practitioner Data Bank (NPDB) report regarding the applicant for temporary privileges has been received and evaluated
 - 5.1.7.2 Current California licensure, DEA (if applicable), OIG, EPLS/SAM, AMA/AOA (depending on type of practitioner) and malpractice insurance has been verified
 - 5.1.7.3 At least one professional reference from a physician who:
 - 5.1.7.3.1 has recently worked with the applicant;
 - 5.1.7.3.2 has directly observed the applicant's professional performance over a reasonable time;
 - 5.1.7.3.3 and provides reliable information regarding the applicant's current professional competence to perform the privileges requested, ethical character, and ability to work well with others so as not to adversely affect patient care, or other criteria required by medical staff bylaws.
 - 5.1.7.4 The applicant's file is reviewed, including the recommendation of the service chair of the applicable service when available, or the Chief of Staff in all other cases.
 - 5.1.7.5 The Medical Executive Committee through the Chief of Staff (or designee), after reviewing the applicant's file and attached materials, recommends granting Temporary privileges.

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| Title: Temporary Privilege Processing and Notification | | Policy No.MSD-00044 |
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- 5.2 Any provider granted temporary privileges will be notified via e-mail when the privileges are granted.
 - 5.2.1 The Medical Staff Office will assign the Physician ID, tracked by NPI Number.
 - 5.2.2 The provider information and approved privileges will be entered into the medical staff database, which will make them available to staff through the intranet.
 - 5.2.3 A copy of the approved privileges will be distributed to the provider with an orientation packet prior to their start.

6.0 References:

- 6.1 Medical Staff Bylaws
- 6.2 General Rules and Regulations

7.0 Attachment List: Not applicable.**8.0 Summary of Revisions:**

- 8.1 5.2.1 Changed from assigned by Transcription to assigned by Medical Staff Office and tracked by NPI Number.
- 8.2 5.2.3 Deleted, No longer entered into Affinity Database.

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| Title: Umbilical Catheterization: Insertion, Maintenance and Removal | | Policy No. CLN-02530 Page 1 of 4 |
| Current Author: Sandra Taylor, RNC-NIC, BSN | | Effective: 8/2018 |
| Latest Review/Revision Date: 6/11/2024 | | Manual: Clinical / OB |

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|--|-------------------------------------|-------------|-------------|
| Collaborating Departments: Neonatal NICU Medical Director – Dr Alshareef, NICU Manager | Keywords: Umbilical catheterization | | |
| Approval Route: List all required approval | | | |
| PSQC | Other: | | |
| Clinical Service Pediatrics 10/2024 | MSQC 11/2024 | MEC 11/2024 | BOD 11/2024 |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To provide consistent care and maintenance of umbilical catheters

2.0 Scope: Neonatal Staff**3.0 Policy:**

- 3.1 Umbilical vessel catheterization may only be performed by a competency validated physician or advance life support nurse (ALS). (See CLN-00258 " Standardized Procedure for Registered Nurses: Neonatal Umbilical Vessels Catheterization")
- 3.2 Proper catheter tip placement:
 - 3.2.1 UAC high catheter tip placement is preferred (tip between T6 and T10)
 - 3.2.2 UAC low catheter tip placement is tip between L3 and L4
 - 3.2.3 UVC for continuous use: at the junction of the inferior vena cava and right atrium, projecting just above the diaphragm on x-ray
- 3.3 The physician or ALS nurse will verify placement of the catheter by x-ray immediately following the procedure.
- 3.4 All UAC lines will be transduced to have a continuous BP monitoring.
- 3.5 UVC lines will be transduced in order to monitor central venous pressure per physician order.
- 3.6 All connections are to be connected using Luer-Lok3 connections.
- 3.7 UAC lines should not infuse vasoactive medications, including epinephrine, dopamine or dobutamine.
- 3.8 Blood products may be administered via an UAC with a physician order only.
- 3.9 The infant's lower extremities are assessed hourly while the umbilical catheter is in place. Circulation is assessed by color and pulses in the lower extremities. Buttocks should be assessed with each hands on assessment.
- 3.10 Catheter position is verified every shift by documentation of the centimeter mark at the skin line of the patient.
- 3.11 A padded hemostat will be kept at the bedside for emergency clamping of umbilical lines.

4.0 Definitions:

- 4.1 Umbilical Artery Catheter (UAC) – Catheter placed into an umbilical artery to monitor blood pressure, remove blood for arterial blood gases, removal of blood for ordered

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| Title: Umbilical Catheterization: Insertion, Maintenance and Removal | | Policy No. CLN-02530 Page 2 of 4 |
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laboratory studies.

- 4.2 Umbilical Venous Catheter (UVC) – Catheter placed into the umbilical vein to monitor central venous pressure, infuse IV fluids, removal of blood for ordered laboratory studies.
- 4.3 EMR – Electronic Medical Record

5.0 Procedure:

- 5.1 Preparation for Insertion
 - 5.1.1 Place the infant supine on an infant warmer with the temperature probe secured on the infant's body not within the sterile field.
 - 5.1.2 Assure the infant is connected to a pulse oximeter and cardiorespiratory monitoring
 - 5.1.3 Immobilize the infant's extremities using developmental principles
 - 5.1.4 Prime IV setup with prescribed solution and attach appropriate transducer device to IV fluid setup
- 5.2 Assist Physician/ALS
 - 5.2.1 Adjust light so that it gives maximum visualization of the umbilical cord site. Assure that the infant's eyes are protected from the bright lights.
 - 5.2.2 Monitor and document vital signs before, during and after procedure. Assess feet, legs and buttocks for signs of vascular compromise
 - 5.2.3 Hold cord stump upright with clamp as needed
 - 5.2.4 After catheter is inserted, obtain blood for lab work as ordered
 - 5.2.5 Assist with x-ray for placement of umbilical line
 - 5.2.6 When it has been determined that the catheter is in the correct place, attach the appropriate IV solution to the stopcock.
 - 5.2.7 Remove the sterile drapes. Inspect the infant's toes, legs, buttocks and back for any signs of decreased blood flow. If there is blanching or discoloration, notify the pediatrician immediately for further instructions.
- 5.3 Securing Umbilical Catheter
 - 5.3.1 Tape the catheter using the "goal post" method, or use a pre-formed umbilical catheter holder if available.
 - 5.3.2 Loosen the umbilical tape slowly and observe for bleeding. If bleeding occurs, tighten the umbilical tape and reassess in 30-60 minutes. Umbilical tape should be completely removed within 24 hours to prevent breakdown.
- 5.4 Maintenance
 - 5.4.1 Attach IV fluid to the 3-way stopcock and infuse on pump at designated rate per hour
 - 5.4.2 Calibrate transducer by opening stopcock to air upon set-up, once a shift and when accuracy of BP or CVP is questions or wave is damped.
 - 5.4.2.1 Open transducer stopcock to air by turning off to the patient
 - 5.4.2.2 Maintain transducer at the level of the patient's right atrium
 - 5.4.2.3 Press "zero" button on the monitor
 - 5.4.2.4 Close stopcock to air by opening stopcock to patient

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| Title: Umbilical Catheterization: Insertion, Maintenance and Removal | | Policy No. CLN-02530 Page 3 of 4 |
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- 5.4.2.5 Document in EMR
- 5.4.3 Continuously monitor pressure waveform and numbers for UAC/UVC. If waveform dampens:
 - 5.4.3.1 Check connections
 - 5.4.3.2 Check cuff pressures and compare
 - 5.4.3.3 Aspirate catheter to remove any bubbles
 - 5.4.3.4 Flush catheter gently
 - 5.4.3.5 Check selected pressure scale on monitor
 - 5.4.3.6 Re-calibrate transducer
 - 5.4.3.7 Change transducer and stopcocks
 - 5.4.3.8 Notify Physician of damped waveform if not corrected
- 5.4.4 Change IV tubing down to catheter connection including stopcock every 72 hours
- 5.4.5 If IV fluids become disconnected from a UAC/UVC, clamp catheter using a padded hemostat. Wash hands, don gloves, clean connector with chlorhexidine for 30 seconds. Fifteen seconds with 1 chlorhexidine pad, then 15 seconds with a second pad. Allow to dry (approximately 30 seconds). Reconnect, pull back on catheter using a Luer-Lok syringe on the stopcock to remove any air bubbles, and then flush gently with a heparinized saline solution. Notify Physician of any loss of blood.
- 5.4.6 When fluids are changed routinely:
 - 5.4.6.1 Perform hand hygiene
 - 5.4.6.2 Use clean gloves to prime IV bag/tubing. Keep tip of IV tubing sterile
 - 5.4.6.3 Prepare a sterile area under the connection; the packaging from the sterile gloves can be used as a sterile field.
 - 5.4.6.4 Carefully open 2 packages of sterile 4x4 gauze, 2 chlorhexidine wipes and drop onto sterile field
 - 5.4.6.5 Don sterile gloves. Use 4x4 gauze to hold IV tubing
 - 5.4.6.6 Scrub the connection with chlorhexidine for 30 seconds. Fifteen seconds with 1 chlorhexidine pad, then 15 seconds with a second pad.
 - 5.4.6.7 Allow to dry (approximately 30 seconds)
 - 5.4.6.8 Disconnect old IV tubing with 4x4 gauze and set aside
 - 5.4.6.9 Maintain sterile technique, connect new IV tubing using 4x4 gauze
 - 5.4.6.10 Document in EMR
- 5.5 To remove the catheter:
 - 5.5.1 Verify physician order.
 - 5.5.2 Turn off the infusion pump and flush the catheter with plain normal saline if not contraindicated.
 - 5.5.3 Wait 5 minutes.
 - 5.5.4 Remove sutures by cutting one thread and pulling slowly, remove the catheter. Be sure you have some sterile 4x4's available to apply direct pressure to the cord when the catheter is out.
 - 5.5.5 As you remove the catheter, observe for any blood pulsating in the catheter itself. If this is observed, slow the removal to help the clotting process.

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- 5.5.6 Apply a sterile dressing and observe for bleeding.
- 5.5.7 Note that the catheter is intact and document.
- 5.5.8 Document in EMR.

6.0 References:

- 6.1 Gardner, S., et al. (2020) Merenstein & Gardner's Handbook of Neonatal Intensive Care 9th Ed
- 6.2 Rady Children's Hospital policy CC4-105, "Umbilical Catheterization: Insertion, Maintenance & Removal" (2016).
- 6.3 Verklan, M. T. & Walden, M. (2023) Core Curriculum for Neonatal Intensive Care Nursing 6th Edition

7.0 Attachment List: Not applicable**8.0 Summary of Revisions:**

- 8.1 Updated References
- 8.2 Reviewed and submitted without change

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| Title: Workforce Security (Administrative Safeguard) | | Policy No. HIP-00017 Page 1 of 4 |
| Current Author: Carrie Teague | | Effective: 1/26/2016 |
| Latest Review/Revision Date: 10/24/2024 | | Manual: Compliance / HIPAA Security |

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|--|---|--------|-------|
| Collaborating Departments: Compliance and Privacy Officer, Human Resources | Keywords: Electronic Protected Health Information; HIPAA; Access; Authorization; Termination; Clearance | | |
| Approval Route: List all required approval | | | |
| MARCC | PSQC | Other: | |
| Clinical Service _____ | MSQC | MEC | BOD X |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 To ensure that all members of Pioneers Memorial Healthcare District (PMHD) have appropriate access to electronic protected health information (ePHI) and proper authorization prior to being given access, and to prevent those workforce members who do not have access from obtaining access to ePHI.

2.0 Scope: District Wide**3.0 Policy:**

- 3.1 It is the policy of PMHD to protect the confidentiality, integrity, and availability of ePHI by implementing reasonable and appropriate safeguards to prevent unauthorized access to ePHI while ensuring that properly authorized workforce members' access to ePHI is permitted.

4.0 Definitions:

- 4.1 Electronic Protected Health Information (ePHI) – Any individually identifiable health information protected by HIPAA that is transmitted by or stored in electronic media.
- 4.2 Workforce – Employees, volunteers, trainees, and other persons whose conduct, in the performance of work for a covered entity, is under the direct control of such entity, whether or not they are paid by the covered entity.

5.0 Procedure:

- 5.1 Designation of HIPAA Security Official – The Director of Information Systems is the PMHD designated HIPAA Security Official.
- 5.2 HIPAA Security Official Responsibility – There shall be one designated security official for PMHD. Industry standard information security policies, procedures, standards and processes will serve as the basis for implementing PMHD specific policies and procedures. Security functions which come under the leadership of the security officer encompass all aspects of information technology (systems, network, etc.), physical and environmental protections and administrative and organizational aspects (training, planning, communications, etc.) The security officer works with PMHD departments, committees, and staff to:
 - 5.2.1 Ensure data security, integrity, and protection of PMHD systems from external and internal threats

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- 5.2.2 Implement and maintain an effective security compliance program, and
- 5.2.3 Ensure compliance with the security provisions of federal, state, and local regulations, including HIPAA standards. The security officer may delegate portions of these duties to those with the skills or knowledge, but still remains responsible for compliance with this policy.
- 5.2.4 The HIPAA Security Official is responsible for establishing and maintaining an effective Information Security Program. This includes:
 - 5.2.4.1 Security policies, standards and procedures
 - 5.2.4.2 Risk assessments and mitigation planning
 - 5.2.4.3 Facilitating and promoting risk management
 - 5.2.4.4 Single point of coordination for all security incidents
 - 5.2.4.5 Leadership for communications of the security compliance standards
 - 5.2.4.6 Ensuring that information security training and awareness programs are conducted
 - 5.2.4.7 Providing leadership for security improvement activities
 - 5.2.4.8 Coordinating with department managers to ensure appropriate information security procedures are integrated into daily operations and procedures
 - 5.2.4.9 Providing leadership for contingency planning activities
- 5.3 Authorization and/or Supervision
 - 5.3.1 PMHD will take reasonable and appropriate steps to ensure that workforce members who have the ability to access ePHI or work in areas where ePHI might be accessed shall be properly authorized and/or supervised. PMHD will use its Minimum Necessary Policy (CMP-00520) which is one of the HIPAA Privacy policies, and other policies as appropriate, as the basis for the type and extent of authorized access.
 - 5.3.2 The Supervisor of the employee or the employee needing access to ePHI will have to request access to the ePHI via the Human Resources Department.
- 5.4 Workforce Clearance Procedure
 - 5.4.1 PMHD is committed to take reasonable and appropriate steps to ensure that workforce members have appropriate authorization to access ePHI.
 - 5.4.2 The appropriate Human Resources and hiring personnel of PMHD shall identify and define the security responsibilities for the defined organizational position. Security responsibilities include responsibilities for implementing or maintaining security and the protection of the confidentiality, integrity, and availability of PMHD information system or processes.
 - 5.4.3 PMHD shall review prospective workforce members' background during the hiring process and, as appropriate, shall perform verification checks on prospective workforce members. PMHD shall analyze prospective workforce members' access to and expected abilities to modify or change ePHI as one of the bases for the type and number of verification checks conducted. Verification checks may include:
 - 5.4.3.1 Confirmation of claimed academic and professional experience and

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| Latest Review/Revision Date: 10/24/2024 | | Manual: Compliance / HIPAA Security |

qualifications

- 5.4.3.2 Professional license validation
- 5.4.3.3 Credit check
- 5.4.3.4 Criminal background check
- 5.4.3.5 OIG Exclusion Checks

5.4.4 PMHD workforce members who access ePHI will sign confidentiality agreements in which they agree not to provide ePHI to or to discuss confidential information with unauthorized persons. The appropriate Human Resources personnel will develop a system for retaining such agreements.

- 5.4.4.1 All PMHD Staff will have signed the approved Confidentiality agreement upon hire and before work is to begin.

5.4.5 The Supervisor of the employee or the employee needing access to ePHI will have to request access to the ePHI via the Human Resources Department.

5.5 Termination Procedure

- 5.5.1 Supervisors will notify the Human Resources Department regarding employee separation within 24 hours for voluntary separation. Notification will be immediate when separation is involuntary.
- 5.5.2 Human Resources and/or Supervisor will notify the Information Systems Department upon notice that an employee will be separating from the organization whether it be voluntary or involuntary.

6.0 References:

- 6.1 NIST – An Introductory Resource Guide for Implementing the Health Insurance Portability and Accountability Act (HIPAA) Security Rule. October 2008.
<http://www.hhs.gov/ocr/privacy/hipaa/administrative/securityrule/nist80066.pdf>
- 6.2 HIPAA Security Rule Standard – Workforce Security
 - 6.2.1 Section 164.308(a)(3)(ii)(A) of the HIPAA Security Rule.
 - 6.2.1.1 Authorization and/or Supervision: Implement procedures for authorized and/or supervision of workforce members who work be accessed.
 - 6.2.1.2 Section 164.308(a)(3)(ii)(B) of the HIPAA Security Rule
 - 6.2.1.2.1 Workforce Clearance Procedure: Implement procedures to determine that the access of a workforce member to electronic protected health information is appropriate.
 - 6.2.1.3 Section 164.308(a)(3)(ii)(B) of the HIPAA Security Rule
 - 6.2.1.3.1 Termination Procedure: Implement procedures for terminating access to electronic protected health information when the employment of a workforce member ends or as required by determinations made as specified in paragraph (a)(3)(ii)(B) of this section.
 - 6.3 Pioneers Memorial Healthcare District Privacy Policies and Procedures. CMP-00520 Minimum Necessary Use and Disclosure of Protected Health Information (PHI).
 - 6.4 Pioneers Memorial Healthcare District Human Resources Policies and Procedures. HRD-00060 Pre Placement Background Screening.

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6.5 New York University HIPAA Information Security Policies, Specifications, and Definitions. Policy 4 – Workforce Security.
<https://www.nyu.edu/content/dam/nyu/compliance/documents/IT.HIPAA4.WorkforceSec.v10.041505Rev.020211.061413.072213.081413.pdf>

6.6 Oklahoma State University Center for Health Sciences Security Policies and Procedures. Section 2 – Workforce Security.
<https://centernet.okstate.edu/hipaa/securityprocedures2.php>

7.0 Attachment List: Not applicable

8.0 Summary of Revisions: Not applicable.

Pioneers Memorial Healthcare District

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| Title: Workstation Security (Physical Safeguard) | | Policy No. HIP-00023 |
| | | Page 1 of 2 |
| Current Author: Carrie Teague | | Effective: 6/2016 |
| Latest Review/Revision Date: 10/24/2024 | | Manual: Compliance - HIPAA Security |

| | | |
|--|------|--|
| Collaborating Departments: Compliance and Prival Officer | | Keywords: Electronic Protected Health Information; HIPAA |
| Approval Route: List all required approval | | |
| MARCC | PSQC | Other: |
| Clinical Service _____ | MSQC | MEC BOD X |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 The purpose of this policy is to provide guidance for workstation security for Pioneers Memorial Healthcare District (PMHD) workstations in order to ensure the security of information on the workstation and information the workstation may have access to.

2.0 Scope: District Wide**3.0 Policy:**

- 3.1 Appropriate measures must be taken when using workstations to ensure the confidentiality, integrity and availability of sensitive information, including electronic protected health information (ePHI) and that access to sensitive information is restricted to authorized users.

4.0 Definitions:

- 4.1 Electronic Protected Health Information (ePHI): Any individually identifiable health information protected by HIPAA that is transmitted by or stored in electronic media.
- 4.2 Workforce: Employees, volunteers, trainees, and other persons whose conduct, in the performance of work for a covered entity, is under the direct control of such entity, whether or not they are paid by the covered entity

5.0 Procedure:

- 5.1 Workforce members using workstations shall consider the sensitivity of the information, including ePHI that may be accessed and minimize the possibility of unauthorized access.
- 5.2 PMHD will implement physical and technical safeguards for all workstations that access ePHI to restrict access to authorized users.
- 5.3 Appropriate measures include:
 - 5.3.1 Restricting physical access to workstations to only authorized personnel.
 - 5.3.1.1 The ability to logon to a workstation is limited to those with an active PMHD account. Local accounts, which bypass logging into the domain, are not to be used on machines where ePHI is located.
 - 5.3.1.2 All users of software that contain ePHI are to have their own individual accounts. Shared logins (multiple users logging in under one name) are not permitted under any circumstance.

Pioneers Memorial Healthcare District

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| Title: Workstation Security (Physical Safeguard) | | Policy No. HIP-00023 |
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5.3.2 Securing workstations (screen lock or logout) prior to leaving area to prevent unauthorized access.

- 5.4 Enabling a password-protected screen saver with a short timeout period to ensure that workstations that were left unsecured will be protected. The password must comply with PMHD Password Policy (HIP-00019).
- 5.5 Complying with all applicable password policies and procedures.
- 5.6 Ensuring workstations are used for authorized business purposes only.
- 5.7 Never installing unauthorized software on workstations.
- 5.8 Storing all sensitive information, including ePHI on network servers
- 5.9 Keeping food and drink away from workstations in order to avoid accidental spills.
- 5.10 Securing laptops that contain sensitive information by using cable locks or locking laptops up in drawers or cabinets.
- 5.11 Complying with the portable workstation encryption policy. See "Access Control" (HIP-00020).
- 5.12 Installing privacy screen filters or using other physical barriers to alleviate exposing data.
- 5.13 Ensuring workstations are left on but logged off in order to facilitate after-hours updates.
- 5.14 Exit running applications and close open documents
- 5.15 If wireless network access is used, ensure access is secure by following the Wireless Communication policy
- 5.16 The location of all workstations will be recorded and logged by the IT Department within Proxy. This record is to be kept up to date as possible, and will be modified real time when changes occur.
- 5.17 Any loss or theft of a workstation should be reported immediately (HIP-00014).

6.0 References:

- 6.1 NIST – An Introductory Resource Guide for Implementing the Health Insurance Portability and Accountability Act (HIPAA) Security Rule. October 2008.
<http://www.hhs.gov/ocr/privacy/hipaa/administrative/securityrule/nist80066.pdf>
 - 6.1.1 HIPAA Security Rule Standard – Security Management Process
 - 6.1.1.1 Section 164.310(b) of the HIPAA Security Rule.
 - 6.1.1.1.1 Workstation Security: Implement physical safeguards for all workstations that access electronic protected health information to restrict access to authorized users.

7.0 Attachment List: Not Applicable**8.0 Summary of Revisions:** Not Applicable

Pioneers Memorial Healthcare District

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| Title: Workstation Use (Physical Safeguard) | | Policy No. HIP-00022 |
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|---|------|--|-------|
| Collaborating Departments: Compliance/Privacy Officer | | Keywords: Electronic Protected Health Information; HIPAA | |
| Approval Route: List all required approval | | | |
| MARCC | PSQC | Other: | |
| Clinical Service _____ | MSQC | MEC | BOD X |

Note: If any of the sections of your final layout are not needed do not delete them, write "not applicable".

1.0 Purpose:

- 1.1 Identify acceptable use for Pioneers Memorial Healthcare District (PMHD) owned computing equipment and the proper method of logging onto and off the system.
- 1.2 The purpose of this policy is to outline what is considered to be acceptable use of PMHD-owned computers and set guidelines for protecting data while using the computer.

2.0 Scope: District Wide**3.0 Policy:**

- 3.1 PMHD will implement policies and procedures that specify the proper functions to be performed, the manner in which those functions are to be performed, and the physical attributes of the surroundings of a specific workstation or class of workstation that can access electronic protected health information.
- 3.2 All employees of PMHD that are granted access to the workstation need to understand how to best use the workstation to maximize the security of its data.

4.0 Definitions:

- 4.1 Electronic Protected Health Information (ePHI): Any individually identifiable health information protected by HIPAA that is transmitted by or stored in electronic media.

5.0 Procedure:

- 5.1 Appropriate computer use states what is considered to be acceptable use of PMHD owned computer equipment. Users should be familiar with this policy. See "Computer, Network and Email Usage (Acceptable Use)" ADM-00826.
- 5.2 Every user must tap out using their Imprivata badge or log completely out of their workstation at the end of their workday. Employees needing assistance should contact their supervisor or IT helpdesk.
- 5.3 All computers in Active Directory when left unattended, an Imprivata screen saver will pop-up notifying user of how much time they have before the computer will lock.
- 5.4 Doors leading into offices with desktop/laptops should always be locked when vacated. If the desktop/laptop is in a public area and cannot be secured by a locked door, other security mechanisms must be in place such as security locking cables or cages.
- 5.5 With the exception of IT or other designated staff for auditing, or trouble shooting purposes, workstations with multiple users are to tap out or log-off when someone else

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needs to use the work-station or if it is no longer in use. Any usage of a work-station under someone else's login credentials will be a violation of this policy. Any violation of this policy will result in sanctions against the users involved. IT and/or their designee are to only use a workstation under someone else's login for appropriate IT related functions, such as trouble-shooting, virus removal, etc. and must have the written or verbal approval of the logged-on user. IT and their designee(s) should avoid this when possible.

6.0 References:

- 6.1 NIST – An Introductory Resource Guide for Implementing the Health Insurance Portability and Accountability Act (HIPAA) Security Rule. October 2008. <http://www.hhs.gov/ocr/privacy/hipaa/administrative/securityrule/nist80066.pdf>
 - 6.1.1 HIPAA Security Rule Standard – Security Management Process
 - 6.1.1.1 Section 164.310(b) of the HIPAA Security Rule.
 - 6.1.1.1.1 Workstation Use: Implement policies and procedures that specify the proper functions to be performed, the manner in which those functions are to be performed, and the physical attributes of the surroundings of a specific workstation or class of workstation that can access electronic protected health information.
- 6.2 Workstation Security (For HIPAA) Policy. June 2014. <https://www.sans.org/security-resources/policies/server-security/pdf/workstation-security-for-hipaa-policy>

7.0 Attachment List: Not Applicable**8.0 Summary of Revisions:** Not Applicable

PIONEERS MEMORIAL HEALTHCARE DISTRICT
207 West Legion Road, Brawley, CA 92227
SPECIAL MEETING OF THE BOARD OF DIRECTORS

Friday, October 4, 2024
11:00 am
PMH Pool Conference Room

Minutes

PMHD MISSION: Quality healthcare and compassionate service for families of the Imperial Valley

In compliance with the Americans with Disabilities Act, if you require special accommodations to participate in a board meeting, please contact the District at (760) 351-3250 at least 48 hours prior to the meeting

I. CALL TO ORDER (time: 11:00 am – 11:15 am)

President Santillan called the meeting to order at 11:00 am in the PMH Pool Conference Room.

A. Roll Call

BOARD MEMBERS:

Katy Santillan, President
Enola Berker, Vice President
Rachel Fonseca, Secretary
Linda Rubin, Treasurer
Nick Aguirre, Asst.
Secretary/Treasurer

STAFF:

Carly Loper, Acting CEO
Sally Nguyen, General Counsel

GUESTS:

Charity Dale, CHRO

B. Approval of Agenda

A motion was made to approve the agenda by Director Aguirre, seconded by Director Berker. **The motion was unanimously carried.**

II. BOARD MEMBER COMMENTS

There were no comments.

III. PUBLIC COMMENTS – At this time, the Board will hear comments on any agenda item and on any item not on this agenda. If any person wishes to be heard, he or she shall stand; address the chairperson and state the subject, or subjects, upon which he or she desires to comment. Time limit for each speaker is 5 minutes. A total of 15 minutes shall be allocated for each item. (time: 11:15 am – 11:30 am)

There were no comments.

SECTION

IV. CLOSED SESSION – The following matters will be considered by the Board in closed session; the Board will reconvene in open session to announce any action taken on matters considered in closed session. (*time: 11:30 am – 12:15 pm*)

A. PUBLIC EMPLOYEMENT (§54957)

1. Title: Acting Chief Executive Officer

B. PENDING OR THREATENED LITIGATION (§54956.9)

1. PMHD v. IVHD

V. RECONVENE TO OPEN SESSION (*time: 12:15 pm – 12:30 pm*)

A. Take Actions as Required on Closed Session Matters

The Board appointed Ms. Carly Loper as Acting Chief Executive Officer.

VI. ADJOURNMENT (*time: 12:30 pm*)

The meeting was adjourned to the next meeting.

Clerk of the Board

Board Secretary

PIONEERS MEMORIAL HEALTHCARE DISTRICT
207 West Legion Road, Brawley, CA 92227
REGULAR MEETING OF THE BOARD OF DIRECTORS

Tuesday, October 22, 2024
PMH Auditorium
4:00 pm

Minutes

PMHD MISSION: Quality healthcare and compassionate service for families of the Imperial Valley

In compliance with the Americans with Disabilities Act, if you require special accommodations to participate in a board meeting, please contact the District at (760) 351-3250 at least 47 hours prior to the meeting.

I. CALL TO ORDER (time: 4:00 pm – 4:15 pm)

President Santillan called the meeting to order at 4:pm in the PMH Auditorium

A. Roll Call

BOARD MEMBERS:

Katy Santillan, President
Enola Berker, Vice President
Rachel Fonseca, Secretary
Linda Rubin, Treasurer
Nick Aguirre, Asst. Secretary/Treasurer

STAFF:

Carly Loper, Acting CEO
Carol Bojorquez, CNO
Sally Nguyen, General Counsel
Ramaiah Indudhara, MD, Chief of Staff

GUESTS:

Carly Zamora, CCO
Charity Dale, CHRO

B. Approval of Agenda

A motion was made to approve the agenda by Director Berker, seconded by Director Aguirre. **The motion was unanimously carried.**

II. BOARD MEMBER COMMENTS

There were no comments.

III. PUBLIC COMMENTS – At this time, the Board will hear comments on any agenda item and on any item not on this agenda. If any person wishes to be heard, he or she shall stand; address the chairperson and state the subject, or subjects, upon which he or she desires to comment. Time limit for each speaker is 5 minutes. A total of 15 minutes shall be allocated for each item. (time: 4:15 pm – 4:30 pm)

There were no comments.

SECTION**IV. MEDICAL STAFF REPORT** – Ramaiah Indudhara, MD, Chief of Staff, will present for Board consideration, the following matters: (*time: 4:30 pm – 5:00 pm*)

A. Recommendations from the Medical Executive Committee for Medical Staff Membership and/or Clinical Privileges, policies/procedures/forms, or other related recommendations

Dr. Indudhara provided the Board with a summary of the medical staff report. The medical staff is working on having all physicians fit tested for masks as required by DNV. The current compliance rate is 50% and will continue to work on that to reach 100%. Dr. Indudhara noted that the physicians are aware of the shortage of IV solutions and are working with staff on conservation efforts. The MEC held the selection of officers at their last meeting and after the ballots were counted, it was determined that the same slate of officers was elected for next year. The official announcement will come to the Board later. A motion was made to accept the medical staff report by Director Rubin, seconded by Director Aguirre. **The motion was unanimously carried.**

V. CLOSED SESSION – The following matters will be considered by the Board in closed session; the Board will reconvene in open session to announce any action taken on matters considered in closed session. (*time: 5:00 pm – 5:45 pm*)

A. CONSIDERATION OF MATTERS INVOLVING TRADE SECRETS – Safe Harbor: Health and Safety Code §32106, subparagraph (b)

1. Based on the Board's prior findings regarding Trade Secret classification, as contained in Resolution 2023-01, consideration and discussion of possible initiation of the following:
 - a. Updating Certain District Strategic Planning Initiatives

B. PENDING OR THREATENED LITIGATION – Safe Harbor: Subdivision (b) of Government Code Section 54956.9

1. PMHD v. IVHD

C. PENDING OR THREATENED LITIGATION – Safe Harbor: Subdivision (b) of Government Code §54956.9

1. Conference with Legal Counsel regarding threatened litigation involving possible facts or circumstances not yet known to potential party or parties, disclosure of which could adversely affect the District's position.
 - a. Compliance Issues

VI. RECONVENE TO OPEN SESSION (*time: 5:45 – 5:50 pm*)

A. Take Actions as Required on Closed Session Matters

No reportable actions were taken in closed session.

SECTION

VII. POLICIES/PROCEDURES/REVIEW OF OTHER ITEMS – The Board will consider and may take action on the following: (*time: 5:50 pm – 6:30 pm*)

A. Community Service Project by Scouts of America

Mr. John Grass advised the Board that he is working with a group of boy scouts who are pursuing their Eagle Scout award. In order for them to attain this award, they must complete a community service project. The service project they have identified is painting the street curbs in the community of Brawley, which will include the curbs along Legion Road. Adult staff will supervise the scouts and traffic control will be provided by the Brawley Police Department. This project is anticipated to be completed within one to two months. Mr. Grass asked the Board permission to allow the boys to paint the curbs at the front of the hospital. The city will provide all of the equipment and materials, and it will not be a cost to the hospital. A motion was made to allow the Boys Scouts to be on the Pioneers premises and paint the curbs in front of the hospital along Legion Road by Director Rubin, seconded by Director Aguirre. **The motion was unanimously carried.**

B. Hospital Policies

1. Accounts Payable WI
2. ACH Debit and Wire Transfer WI
3. Ambulance Offload Time Reduction
4. Checking Accounts
5. Days Cash on Hand
6. Emergency Food Supply and Disaster Plan
7. Family and Medical Leave FMLA/CFRA
8. Harassment Discrimination and Retaliation Prevention
9. Hospital Search and Seizure
10. Jury Witness Duty and Absence to Vote
11. Payroll Deductions
12. Reciprocal Proctoring
13. Recruitment and Retention Incentive Program
14. Referral Bonus
15. Timekeeping System/Time Sheet Completion
16. Transfusion Service Quality Program
17. Visitor Policy
18. Waiving Employee Group Health Insurance

C. Approval of Minutes

1. 9/19/24 Special Meeting

D. Update Reports

1. Women's Auxiliary

The Women's Auxiliary will be hosting their Country Kitchen and small Attic Treasurers event on October 30th.

2. Funding Request

- a. Calipatria Lions Club – Annual Chuckwagon Breakfast

A funding request was received and reviewed by the committee to support the annual Chuckwagon breakfast event. The funds will go to support

children and families suffering from cancer or visual impairment. The committee recommends a donation of \$500 be made for this cause. A motion was made to approve the donation of \$500 by Director Aguirre, seconded by Director Berker. **The motion was unanimously carried.**

3. LAFCO

LAFCO will be having a meeting on Thursday, 10/24th at 8:30 am where they will be discussing the possible dissolution of Pioneers.

- E. Authorize First Amendment to License Agreement with UpToDate, Inc.
Contract Value: \$17,424.⁷¹/yr.; Contract Term: on-going with 60-day notice; Budgeted: Yes; Budget Classification: Dues/Subscriptions
- F. Authorize Renewal of Barracuda E-Mail Security with CDW Government
Contract Value: \$65,729.⁸⁸; Contract Term: One (1) year; Budgeted: No; Budget Classification: License/Maintenance & Repairs
- G. Authorize Contingency Search Agreement with DNA Recruiting LLC
Contract Value: depends on placement; Contract Term: Two (2) years; Budgeted: No; Budget Classification: Purchased Services
- H. Authorize Purchase and Sale Agreement with HER Plaza, LLC
Contract Value: not to exceed \$3,900,000 + incidental closing costs; Contract Term: Purchase; Budgeted: No; Budget Classification: Capital
- I. Approval of the Public Facilities Corporation to Purchase 20% Ownership in Brawley Gastroenterology Medical Group, Inc. on behalf of Pioneers Memorial Healthcare District
Contract Value: \$420,000; Contract Term: Purchase; Budgeted: No; Budget Classification: Capital
- J. Authorize Amendment for Midas+DataVision Agreement with Symplr Software LLC
Contract Value: \$156,470.²⁰; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Purchased Services
- K. Authorize Fourth Amendment to Administrative Services Agreement with Rady Children's Hospital – San Diego
Contract Value: depends on volumes; Contract Term: One (1) year; Budgeted: yes; Budget Classification: Professional Fees
- L. Authorize Seventh Amendment to Professional Services Agreement with Rady Children's Specialists of San Diego
Contract Value: \$172.⁵⁰/hr; Contract Term: One (1) year; Budgeted: Yes; Budget Classification: Professional Fees
- M. Authorize Purchase Agreement for OER-Elite Endoscope Reprocessor with Olympus of America, Inc.
Contract Value: \$55,091.⁵⁹; Contract Term: Purchase; Budgeted: No; Budget Classification: Capital
- N. Authorize Coverage Services Agreement with Hamid Zadeh, MD
Contract Value: not to exceed \$359,808/yr.; Contract Term: One (1) year; Budgeted: Yes; Budget Classification: Professional Fees
- O. Authorize Medical Directorship Agreement with Kestutis V. Kuraitis, MD, PhD
Contract Value: not to exceed \$24,000/yr.; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Professional Fees
- P. Authorize Professional Service Agreement for Kestutis V. Kuraitis, MD, PhD
Contract Value: not to exceed \$852,000/yr; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Professional Fees
- Q. Authorize Professional Service and On-Call Agreement with Patrick Sweet, MD PC
Contract Value: approx. \$400,000; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Professional Fees
- R. Authorize Professional Service and On-Call Coverage Agreement with M. Theresa C. Ramones, MD, Inc.

SECTION

Contract Value: approx. \$700,000; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Professional Fees

S. Authorize Professional Service Agreement with Susan J. Hahm, MD
 Contract Value: approx. \$160,000; Contract Term: Three (3) years; Budgeted: Yes; Budget Classification: Professional Fees

T. Authorize Sixth Amendment to Affiliation Agreement with Scripps Health
 Contract Value: \$144,000; Contract Term: One (1) year; Budgeted: Yes; Budget Classification: Purchased Services

U. Authorize Proposal for Financial Assistance Program Review with Steve Clark & Associates
 Contract Value: \$15,000 + other fees; Contract Term: Six (6) months; Budgeted: Yes; Budget Classification: Purchased Services

V. Authorize Providers Network Letter of Agreement with Community Health Plan of Imperial Valley
 Contract Value: 100% Medicare Rates; Contract Term: ongoing; Budgeted: N/A; Budget Classification: Revenue

Director Berker has identified a conflict of interest and will recuse herself from items H, I, and S.

A motion was made to approve items A, B, C, E, F, G, K, L, M, N, O, P, R, T, U, and V by Director Aguirre, seconded by Director Berker. **The motion was unanimously carried.**

A motion was made to approve items H, I, and S by Director Rubin, seconded by Director Aguirre. InFavor=4; Opposed=0; Abstain=1. **Motion carries.**

ITEM J – Director Fonseca requested clarification as to what MIDAS+ is for. Ms. Bojorquez advised that MIDAS+ is the software that is used to review, compare and benchmark data for quality measures with other hospitals. Case Management uses it as well to track observations.

ITEM Q – Ms. Zamora mentioned that yesterday she received a message from physician wishing to add a \$25,000 retention bonus to the agreement. She let him know that she would bring this to the Board. Director Santillan asked Ms. Zamora for her recommendation. Ms. Zamora stated that as long as Dr. Sweet provides three days a week at the clinic instead of only two days, she had no issue. He will be entering into an RVu contract. Director Aguirre asked how busy the physician is currently with the two days. Ms. Zamora pointed out that he only sees about 50% of the volumes he should be seeing. He does about 8-10 scopes a day; he should be able to do about 20-25 scopes as he will also be seeing patients at Valley Endoscopy. The Board requested that a clause be added that if he doesn't perform, then he will not be compensated. The bonus should be given in quarter increments and not all upfront to check performance.

A motion was made to approve Items J and Q, with leeway to Ms. Zamora to negotiate the terms of the agreement with Dr. Sweet by Director Aguirre, seconded by Director Fonseca. **The motion was unanimously carried.**

VIII. MANAGEMENT REPORTS – The Board will receive the following information reports and may take action. (time: 6:30 pm – 7:00 pm)

A. Operations Reports –

1. Finance (Acting Chief Executive Officer/Chief Financial Officer)

- a) September 2024 Finance Report
- b) Seismic Update
- c) Facilities, logistics, construction, support
- d) Information Technology

Ms. Loper reported that the admissions stayed the same month over month. The average daily census and length of stay increased a little in September. Expenses went up due to an increase in salaries of about \$157,000. There was also a \$239,000 one-time expense related to benefits that will not occur next month. There was a loss of \$132,000 for the month. However, year-to-date, there was a profit of \$958,213 against a budgeted loss of \$698,813. Cash stayed consistent month to month; there is still \$42 million in the bank. A lot of the projects that were listed for the distressed loan funds are in process, for example, the chiller, DaVinci, etc. The major supplier of IV Solution is Braun whose factory was affected by the hurricane. Pioneers is currently in conservation mode and planning different ways to deal with the shortage. Notifications are sent out weekly to the medical staff regarding par levels for planning purposes to avoid disruption in services. Ms. Loper mentioned that the audit should be completed by the end of October and should be before the Board in November. PMHD hosted the table-top earthquake drill this month. The main finding was that most of the overhead communications were down. An action report will be created on what needs to be addressed. While the drill was underway, there was a vendor rep who crashed his truck into one of the carports that are used by physicians. Luckily, there were no cars parked at the time of the incident. The owner of the company will cover the repairs. Ms. Loper noted that an offer has been made to a candidate for the facilities director role. He has accepted and she hopes he can start next month. There are no IT updates; other than, work on Cerner continues. Director Santillan asked what time period did the BETA award cover. Ms. Bojorquez noted that the work began back in 2023 and was completed in May of 2024. A motion was made to approve the finance report by Director Rubin, seconded by Director Aguirre. **The motion was unanimously carried.**

2. Hospital operations (Chief Nursing Officer)

- a) Operations report
- b) Medical staff
- c) Quality resources

Ms. Bojorquez discussed the CNO report which was included in the packet. The HCAHPS overall score was 84.6%. The patient care experience team was reactivated. There are several projects underway to improve patient experience, such as quiet time, inpatient rounding, and improving physician and nurse communication; to name a few. Ms. Bojorquez advised that the Medical Staff Office is now reporting to her and there is a search underway for a director. An offer was made for the director of the radiology position. The director will be reporting to Ms. Bojorquez; however, the operations of radiology will continue to fall under

Ms. Zamora. More training is being offered to nursing staff. There is an Infection Control Skills Fair scheduled for October 23rd and October 24th. There will also be a Nursing Skills Fair offered on November 13th and 14th. Other training is being provided directly to the OB and OR areas. Ms. Bojorquez attended a new grad luncheon at IVC last Friday. She was also invited as the guest speaker at SDSU's White Coat ceremony. Nursing is working on the Bar Code Medication Administration project with a goal of 90%; currently, we are at 62.8%. The Board thanked Ms. Bojorquez for representing Pioneers at both events having to do with nursing students.

3. Clinics operations (Chief of Clinic Operations)

- September 2024 Report

The clinics are working with Elevation Health, through Health Net, who evaluate and help staff with HEDIS and QIP reporting measures. They assess any barriers and assist in working through those barriers. GI midlevel was onboarded and started two weeks ago. He is currently shadowing Dr. Suliman and it is hoped he will be seeing patients on his own in three weeks. Another nurse practitioner will join the primary care and urology teams. Work continues in Physical Therapy with Cerner and patient workflows. We have contracted with a nuclear medicine traveler who signed on until January 2025 and we'll be advising physician offices of the service. The CT scanner project has started and we will be having an architect look at it. Lab will be looking at purchasing Q-Gold equipment since we no longer have to send them out to the health department like we did during COVID. Artera went live three weeks ago; this system sends patient reminders via text. The staff hold meetings daily to work out any issues that arise. Since Artera went live, the no-shows have decreased. Notable is in the implementation stages. Avodah is still on hold with the vendor as they try to figure out integration with Cerner.

4. Human Resources (Chief Human Resources Officer)

- September 2024 HR Report
- Marketing

Ms. Dale reported that she believes that all the complaints related to wages have been addressed. Work is being done on developing the RFP for employee benefits for next year. The second phase of ADP will begin with the Time and Attendance module implementation. HR has hired a new Employee Benefits Coordinator who will report to Ms. Chavarin. This individual will help with the more than 100 staff that are on leave. A second generalist was also hired to assist with the skilled nurse facility. HR will be uploading all personnel files to ADP and should be completed by November 22nd. This means that all personnel files will now be electronic. Another HR project is to get all the policies updated. Ms. Dale reported that there is a steady flow of new hires coming in and they are seeing a lot of applicants that used to work at ECRMC. Training and development has been working out better through ADP than the previous

application. While we could be doing better, the numbers are improving as far as completion of assigned training. The newsletter was completed and sent out by marketing. The Cancer Awareness event will take place on Friday of this week. The cattle call float is being worked on. PMHD will be participating in the County Health Fair on November 30th. The Marketing Director will launch an effort to do business to business development of our services for five hours per week.

Director Santillan thanked the Senior Leaders for taking care of the wage issue. She noted that all six of the Senior Leaders have done a great job in the last 6-8 weeks. Staff report that they are very comfortable listening to the Senior Leaders and feel they can bring concerns to all of them; staff feel like they are part of PMHD now. Director Santillan thanked the Senior Leaders for their great work and asked that they continue what they are doing. A motion was made to approve the HR report by Director Aguirre, seconded by Director Berker. **The motion was unanimously carried.**

5. Board matters

Nothing further to report.

B. Legal Counsel Report – Sally Nguyen

1. All matters to be discussed in Closed Session

IX. ADJOURNMENT (*time: 7:00 pm*)

The meeting was adjourned to the next meeting.

Clerk of the Board

Board Secretary



To: Board of Directors

Catalina Alcantra-Santillan, President

Enola Berker, Vice President

Rachel Fonseca, Secretary

Linda Rubin, Treasurer

Nickolas P. Aguirre, Assistant Secretary/Treasurer

Additional Distribution: N/A

From: Carly Loper, Acting Chief Executive Officer/Chief Financial Officer

Financial Report – October 2024

Overview:

Financial operations for the month of October 2024 resulted in a profit of \$327,475 against a budgeted loss of (\$82,679). The favorable results for the month of October are due to higher inpatient revenues therefore higher net revenues.

Patient Volumes:

For the month of October, inpatient admissions exceeded budget by 16.8% but fell below the prior month by (3.2%). For the year-to-date period, inpatient admissions are both ahead of budget and the prior year by 19.5%. October inpatient days fell below budget by (11.8%) but exceeded the prior month by less than 1.0%. For the year-to-date period, inpatient days are below budget by (11.9%) and below the prior year by (10.0%).

Newborn deliveries in October fell below September's deliveries by (13.6%) and below the monthly budget by (8.1%). October ED visits fell below September's visits by less than (1.0%) and fell below the budget for the month by (13.3%). Surgical case volumes exceeded the prior month's volumes by 17.2% but fell below the monthly budget by (12.4%).

Pioneers Health Center (PHC) visits in October exceeded the prior month visits by 16.5% but fell below budget by (9.0%). The Calexico Health Center (CHC) volumes in October exceeded prior month volumes by 10.4% and exceeded the monthly budget by 15.5%. The Pioneers Children's

Health Center (PCHC) surpassed the prior month's volumes by 9.9% and exceeded the monthly budget by 10.4%.

Hospital outpatient volumes i.e., Lab, Imaging, Respiratory and other services exceeded September's volumes by 6.3% and exceeded the monthly budget by 14.7%.

For the month of October, Pioneers Memorial Skilled Nursing Center (PMSNC), *formerly Imperial Heights Health and Wellness Center*, exceeded September's days by 3.0% with 2,266 inpatient days in October compared to 2,200 inpatient days in September. PMSNC had an average daily census (ADC) of 73.1 for the month of October.

See Exhibit A (Key Volume Stats – Trend Analysis) for additional detail.

| | Current Period | | | Year To Date | | |
|----------------|----------------|-------|-----------|--------------|--------|-----------|
| | Act. | Bud | Prior Yr. | Act. | Bud | Prior Yr. |
| Deliveries | 184 | 185 | | 211 | 503 | 465 |
| E/R Visits | 3,597 | 3,678 | 3,500 | 10,823 | 11,004 | 10,614 |
| Surgeries | 369 | 386 | | 289 | 1,084 | 1,124 |
| GI Scopes | 7 | 97 | | 97 | 52 | 236 |
| Calexico RHC | 829 | 844 | | 844 | 2,125 | 2,466 |
| Pioneer Health | 2,308 | 2,818 | | 2,818 | 6,360 | 8,535 |
| Children's RHC | 765 | 719 | | 719 | 1,499 | 2,454 |
| O/P Visits | 6,378 | 5,487 | | 5,128 | 18,962 | 16,052 |
| | | | | | | 15,731 |

| | Current Period | | | Year To Date | | |
|----------------|----------------|-------|-----------|--------------|--------|-----------|
| | Act. | Bud | Prior Yr. | Act. | Bud | Prior Yr. |
| Deliveries | 159 | 173 | | 198 | 662 | 638 |
| E/R Visits | 3,590 | 4,141 | | 3,985 | 14,413 | 15,145 |
| Surgeries | 452 | 399 | | 324 | 1,536 | 1,523 |
| GI Scopes | 2 | 119 | | 75 | 54 | 355 |
| Calexico RHC | 915 | 792 | | 792 | 3,040 | 3,258 |
| Pioneer Health | 2,688 | 2,955 | | 2,955 | 9,048 | 11,490 |
| Children's RHC | 841 | 939 | | 940 | 2,340 | 3,393 |
| O/P Visits | 6,780 | 5,913 | | 5,721 | 25,742 | 21,965 |
| | | | | | | 21,452 |

Gross Patient Revenues:

In October, gross inpatient revenues exceeded budget by 40.9% while outpatient revenues were under budget by 7.0%.

Net operating revenues (Gross revenues less contractual deductions) exceeded the monthly budget by \$2,166,986 or 17.0% and also exceeded the prior month's revenues by \$2,172,439 or 17.1%.

Operating Expenses:

In total, October operating expenses were over budget by (\$1,637,837) or (12.3%). Staffing expenses, which include Salaries, Benefits and Contract Labor were over budget by (\$932,455 or 11.9%). Non-salary expenses, which include Supplies, Professional Fees, Purchased Services and Other were over budget by (\$705,382 or 12.8%).

Below is a summary table of expenses compared to budget.

| Exp. Category | Actual | Budget | Var. | Comment |
|-----------------|--------|--------|--------|--|
| Salaries | 6,843 | 6,067 | -12.8% | Over Budget; market increases; retroactive |
| Benefits | 1,696 | 1,522 | -11.4% | Over Budget |
| Contract Labor | 204 | 221 | 7.7% | Under Budget |
| Pro Fees | 1,442 | 1,243 | -16.0% | Over Budget |
| Supplies | 1,875 | 1,474 | -27.2% | Over Budget, DaVinci Supplies |
| Purchased Serv | 527 | 626 | 15.8% | Under Budget |
| Other Operating | 729 | 784 | 7.0% | Under Budget |

Cash Position:

The District's total cash reserves had a decrease of \$206,873 from the prior month, October with the following results:

| | |
|------------------------|---------------------------------------|
| end of September 2024: | \$41,971,315 (97.7 days cash on hand) |
| end of October 2024: | \$41,764,442 (96.2 days cash on hand) |

Bond Covenants:

As part of the Series 2017 Bond issue, the District is required to maintain certain covenants or "promises" to maintain liquidity (days cash on hand) and profitability (debt service coverage ratio). A violation of either will allow the Bond Trustee (US Bank) authorization to take certain steps to protect the interest of the individual Bond Holders.

Net Excess/(Deficit):

Fiscal year-to-date, District operations have resulted in a profit of \$1,285,688 against a budgeted loss of (\$781,492) which is a favorable result compared to the prior year-to-date profit of \$1,124,450.

END OF REPORT

REGULAR MEETING OF THE BOARD OF DIRECTORS - VIII. MANAGEMENT REPORTS

| PIONEERS MEMORIAL HEALTHCARE STATEMENT OF REVENUE AND EXPENSE FOR THE PERIOD ENDING OCTOBER 31, 2024 | | | | | | | | | | FYTD ACTUAL OCTOBER | FYTD BUDGET OCTOBER | FYTD ACT-BUD VARIANCE | FYTD PRIOR YEAR OCTOBER | FYTD ACT-PRIOR VARIANCE |
|--|--------------------------|---------------------------|---------------------------|-----------------------------|------------------------------------|--|--|--|--|---------------------|---------------------|-----------------------|-------------------------|-------------------------|
| LAST MONTH ACTUAL SEPTEMBER | LAST YEAR ACTUAL OCTOBER | THIS MONTH ACTUAL OCTOBER | THIS MONTH BUDGET OCTOBER | THIS MONTH ACT-BUD VARIANCE | | | | | | | | | | |
| 2,948 | 4,803 | 3,036 | 4,465 | -1,428 | ADJ PATIENT DAYS | | | | | 12,508 | 17,618 | -5,110 | 17,113 | -4,605 |
| 1,289 | 1,611 | 1,290 | 1,463 | -173 | INPATIENT DAYS | | | | | 5,279 | 5,989 | -710 | 5,873 | -594 |
| 495 | 410 | 479 | 410 | 69 | IP ADMISSIONS | | | | | 1,947 | 1,629 | 318 | 1,629 | 318 |
| 43 | 52 | 42 | 47 | -6 | IP AVERAGE DAILY CENSUS | | | | | 43 | 49 | -6 | 48 | -5 |
| GROSS PATIENT REVENUES | | | | | | | | | | | | | | |
| 4,185,658 | 7,743,003 | 4,425,452 | 7,346,801 | -2,921,349 | DAILY HOSPITAL SERVICES | | | | | 16,992,446 | 28,756,427 | -11,763,981 | 29,278,322 | -12,285,876 |
| 13,994,712 | 6,955,919 | 14,901,257 | 6,372,282 | 8,528,975 | INPATIENT ANCILLARY | | | | | 56,292,293 | 27,209,126 | 29,083,167 | 27,333,614 | 28,958,679 |
| 23,402,909 | 29,121,776 | 26,164,034 | 28,146,443 | -1,982,409 | OUTPATIENT ANCILLARY | | | | | 100,356,948 | 108,671,147 | -8,314,199 | 108,348,195 | -7,991,247 |
| 41,583,279 | 43,820,697 | 45,490,743 | 41,865,526 | 3,625,217 | TOTAL PATIENT REVENUES | | | | | 173,641,687 | 164,636,700 | 9,004,987 | 164,960,131 | 8,681,556 |
| REVENUE DEDUCTIONS | | | | | | | | | | | | | | |
| 9,148,238 | 8,959,671 | 11,152,895 | 9,168,979 | 1,983,916 | MEDICARE CONTRACTUAL | | | | | 40,430,418 | 36,057,124 | 4,373,294 | 37,255,928 | 3,174,490 |
| 11,976,873 | 13,450,294 | 12,946,217 | 11,983,616 | 962,601 | MEDICAL CONTRACTUAL | | | | | 50,644,810 | 47,125,719 | 3,519,091 | 52,738,323 | -2,093,513 |
| -1,378,326 | -1,820,382 | -1,374,159 | -1,345,865 | -28,294 | SUPPLEMENTAL PAYMENTS | | | | | -5,463,043 | -5,292,632 | -170,411 | -6,488,288 | 1,025,245 |
| 0 | 0 | 0 | 0 | 0 | PRIOR YEAR RECOVERIES | | | | | 0 | 0 | 0 | 0 | 0 |
| 8,022,745 | 8,772,193 | 6,839,814 | 8,217,762 | -1,377,948 | OTHER DEDUCTIONS | | | | | 30,090,149 | 32,316,452 | -2,226,303 | 28,139,008 | 1,951,141 |
| 60,153 | 489,506 | 10,063 | 153,404 | -143,341 | CHARITY WRITE OFFS | | | | | 217,688 | 603,264 | -385,576 | 795,714 | -578,026 |
| 1,030,122 | 875,807 | 1,020,000 | 958,617 | 61,383 | BAD DEBT PROVISION | | | | | 3,907,961 | 3,769,772 | 138,189 | 3,500,256 | 407,705 |
| -4,167 | -4,167 | -4,167 | -4,081 | -86 | INDIGENT CARE WRITE OFFS | | | | | -16,668 | -16,050 | -618 | -16,667 | -1 |
| 28,855,638 | 30,722,922 | 30,590,663 | 29,132,432 | 1,458,231 | TOTAL REVENUE DEDUCTIONS | | | | | 119,811,315 | 114,563,649 | 5,247,666 | 115,924,274 | 3,887,041 |
| 12,727,641 | 13,097,775 | 14,900,080 | 12,733,094 | 2,166,986 | NET PATIENT REVENUES | | | | | 53,830,372 | 50,073,051 | 3,757,321 | 49,035,857 | 4,794,515 |
| 69.4% | 70.1% | 67.2% | 69.6% | | OTHER OPERATING REVENUE | | | | | 69.0% | 69.6% | | 70.3% | |
| 0 | 0 | 0 | 0 | 0 | GRANT REVENUES | | | | | 0 | 0 | 0 | 150,000 | -150,000 |
| 728,012 | 628,184 | 296,651 | 390,614 | -93,963 | OTHER | | | | | 1,605,489 | 1,551,091 | 54,398 | 1,696,153 | -90,664 |
| 728,012 | 628,184 | 296,651 | 390,614 | -93,963 | TOTAL OTHER REVENUE | | | | | 1,605,489 | 1,551,091 | 54,398 | 1,846,153 | -240,664 |
| 13,455,653 | 13,725,959 | 15,196,731 | 13,123,708 | 2,073,023 | TOTAL OPERATING REVENUE | | | | | 55,435,861 | 51,624,142 | 3,811,719 | 50,882,010 | 4,553,851 |
| OPERATING EXPENSES | | | | | | | | | | | | | | |
| 6,387,066 | 5,818,969 | 6,843,129 | 6,067,149 | 775,980 | SALARIES AND WAGES | | | | | 24,930,168 | 23,929,140 | 1,001,028 | 21,991,115 | 2,939,053 |
| 1,678,679 | 1,419,506 | 1,696,408 | 1,522,353 | 174,055 | BENEFITS | | | | | 6,434,382 | 6,089,412 | 344,970 | 5,914,671 | 519,711 |
| 187,398 | 210,466 | 203,673 | 221,253 | -17,580 | REGISTRY & CONTRACT | | | | | 789,938 | 865,204 | -75,266 | 1,011,007 | -221,069 |
| 8,253,143 | 7,448,940 | 8,743,210 | 7,810,755 | 932,455 | TOTAL STAFFING EXPENSE | | | | | 32,154,488 | 30,883,756 | 1,270,732 | 28,916,793 | 3,237,695 |
| 1,267,728 | 1,145,937 | 1,442,258 | 1,242,802 | 199,456 | PROFESSIONAL FEES | | | | | 5,335,357 | 4,971,208 | 364,149 | 4,478,199 | 857,158 |
| 1,455,049 | 1,824,914 | 1,874,654 | 1,473,568 | 401,086 | SUPPLIES | | | | | 6,232,379 | 5,991,715 | 240,664 | 6,124,120 | 108,259 |
| 710,216 | 705,850 | 527,135 | 625,508 | -98,373 | PURCHASED SERVICES | | | | | 2,612,500 | 2,306,346 | 306,154 | 2,515,413 | 97,087 |
| 675,929 | 512,628 | 847,788 | 580,089 | 267,699 | REPAIR & MAINTENANCE | | | | | 2,430,379 | 2,320,356 | 110,023 | 1,941,499 | 488,880 |
| 288,299 | 285,974 | 288,299 | 370,949 | -82,650 | DEPRECIATION & AMORT | | | | | 1,150,065 | 1,471,830 | -321,765 | 1,137,229 | 12,836 |
| 226,415 | 200,896 | 241,953 | 234,412 | 7,541 | INSURANCE | | | | | 954,591 | 948,718 | 5,873 | 930,685 | 23,906 |
| 259,019 | 287,540 | 272,176 | 206,321 | 65,855 | HOSPITALIST PROGRAM | | | | | 1,015,563 | 825,284 | 190,279 | 1,090,523 | -74,960 |
| 923,137 | 900,037 | 728,810 | 784,042 | -55,232 | OTHER | | | | | 3,266,431 | 3,174,657 | 91,774 | 3,008,147 | 258,284 |
| 14,058,935 | 13,312,716 | 14,966,283 | 13,328,446 | 1,637,837 | TOTAL OPERATING EXPENSES | | | | | 55,151,753 | 52,893,870 | 2,257,883 | 50,142,608 | 5,009,145 |
| -603,282 | 413,243 | 230,448 | -204,738 | 435,186 | TOTAL OPERATING MARGIN | | | | | 284,108 | -1,269,728 | 1,553,836 | 739,402 | -455,294 |
| 207,469 | 5,177 | 30,898 | 60,744 | -29,846 | NON OPER REVENUE(EXPENSE) | | | | | 744,244 | 242,976 | 501,268 | 66,012 | 678,232 |
| 0 | 0 | 0 | 0 | 0 | OTHER NON-OPS REV (EXP) | | | | | 0 | 0 | 0 | 0 | 0 |
| 117,632 | 137,153 | 117,632 | 117,632 | 0 | CARES HHS RELIEF FUNDING | | | | | 470,528 | 470,528 | 0 | 548,612 | -78,084 |
| -53,846 | -56,633 | -51,503 | -56,317 | 4,814 | DISTRICT TAX REVENUES | | | | | -213,192 | -225,268 | 12,076 | -229,577 | 16,385 |
| 0 | 0 | 0 | 0 | 0 | INTEREST EXPENSE | | | | | 0 | 0 | 0 | 0 | 0 |
| 271,255 | 85,697 | 97,027 | 122,059 | -25,032 | CARES HHS/ FEMA RELIEF FUNDING | | | | | 1,001,580 | 488,236 | 513,344 | 385,047 | 616,533 |
| -332,027 | 498,940 | 327,475 | -82,679 | 410,154 | TOTAL NON-OP REV (EXPENSE) | | | | | 1,285,688 | -781,492 | 2,067,180 | 1,124,449 | 161,239 |
| 1,096.83 | 856.84 | 1,031.44 | 930.65 | 100.79 | NET EXCESS / (DEFICIT) | | | | | 1,092.68 | 921.97 | 170.70 | 877.37 | 215.30 |
| 770.43 | 780.90 | 748.60 | 834.05 | -85.45 | TOTAL PAID FTE'S (Inc Reg & Cont.) | | | | | 875.64 | 825.24 | 50.40 | 778.85 | 96.79 |
| 23.20 | 17.30 | 16.78 | 23.51 | -6.73 | TOTAL WORKED FTE'S | | | | | 17.79 | 20.82 | -3.03 | 18.85 | -1.06 |
| 981.91 | 747.58 | 927.71 | 805.46 | 122.26 | TOTAL CONTRACT FTE'S | | | | | 966.93 | 797.21 | 169.72 | 760.42 | 206.51 |
| 667.30 | 678.08 | 650.28 | 720.54 | -70.26 | PAID FTE'S - HOSPITAL | | | | | 763.90 | 712.24 | 51.65 | 666.19 | 97.71 |
| 114.92 | 109.27 | 103.73 | 125.19 | -21.46 | WORKED FTE'S - HOSPITAL | | | | | 125.75 | 124.76 | 0.99 | 116.96 | 8.79 |
| 103.13 | 102.83 | 98.32 | 113.51 | -15.20 | PAID FTE'S - SNF | | | | | 111.75 | 112.99 | -1.25 | 112.67 | -0.92 |
| | | | | | WORKED FTE'S - SNF | | | | | | | | | |

PIONEERS MEMORIAL HEALTHCARE
BALANCE SHEET AS OF OCTOBER 31, 2024

| | <u>SEPTEMBER 2024</u> | <u>OCTOBER 2024</u> | <u>OCTOBER 2023</u> |
|--|-----------------------|----------------------|----------------------|
| ASSETS | | | |
| CURRENT ASSETS | | | |
| CASH | \$41,905,071 | \$41,698,198 | \$13,587,484 |
| CASH - NORIDIAN AAP FUNDS | \$0 | \$0 | \$0 |
| CASH - 3RD PRTY REPAYMENTS | \$0 | \$0 | \$934,015 |
| CDs - LAIF & CVB | \$66,244 | \$66,244 | \$64,168 |
| ACCOUNTS RECEIVABLE - PATIENTS | \$89,746,451 | \$91,446,682 | \$99,052,379 |
| LESS: ALLOWANCE FOR BAD DEBTS | -\$4,862,497 | -\$5,365,309 | -\$5,458,891 |
| LESS: ALLOWANCE FOR CONTRACTUALS | -\$71,234,557 | -\$72,677,049 | -\$77,699,973 |
| NET ACCTS RECEIVABLE | \$13,649,397 | \$13,404,324 | \$15,893,515 |
| | 15.21% | 14.66% | 16.05% |
| ACCOUNTS RECEIVABLE - OTHER | \$32,074,254 | \$31,933,616 | \$25,507,229 |
| COST REPORT RECEIVABLES | \$1,206,822 | \$1,206,822 | \$0 |
| INVENTORIES - SUPPLIES | \$3,058,329 | \$3,195,899 | \$3,160,729 |
| PREPAID EXPENSES | \$1,922,830 | \$2,302,428 | \$2,768,741 |
| TOTAL CURRENT ASSETS | \$93,882,947 | \$93,807,531 | \$61,915,880 |
| OTHER ASSETS | | | |
| PROJECT FUND 2017 BONDS | \$748,910 | \$911,002 | \$181,950 |
| BOND RESERVE FUND 2017 BONDS | \$968,336 | \$968,336 | \$968,316 |
| LIMITED USE ASSETS | \$38,310 | \$82,750 | \$55,619 |
| NORIDIAN AAP FUNDS | \$0 | \$0 | \$0 |
| GASB87 LEASES | \$47,170,860 | \$47,170,860 | \$49,415,107 |
| OTHER ASSETS PROPERTY TAX PROCEEDS | \$505,438 | \$269,688 | \$366,583 |
| TOTAL OTHER ASSETS | \$49,431,854 | \$49,402,636 | \$50,987,575 |
| PROPERTY, PLANT AND EQUIPMENT | | | |
| LAND | \$2,623,526 | \$2,623,526 | \$2,623,526 |
| BUILDINGS & IMPROVEMENTS | \$62,919,140 | \$62,919,140 | \$63,472,230 |
| EQUIPMENT | \$63,652,270 | \$63,732,180 | \$60,911,388 |
| CONSTRUCTION IN PROGRESS | \$1,018,054 | \$1,057,667 | \$413,976 |
| LESS: ACCUMULATED DEPRECIATION | -\$100,610,759 | -\$100,899,058 | -\$97,712,292 |
| NET PROPERTY, PLANT, AND EQUIPMENT | \$29,602,231 | \$29,433,455 | \$29,708,828 |
| TOTAL ASSETS | \$172,917,031 | \$172,643,622 | \$142,612,283 |

PIONEERS MEMORIAL HEALTHCARE
BALANCE SHEET AS OF OCTOBER 31, 2024

| | <u>SEPTEMBER 2024</u> | <u>OCTOBER 2024</u> | <u>OCTOBER 2023</u> |
|---|-------------------------|----------------------|----------------------|
| LIABILITIES AND FUND BALANCES | | | |
| CURRENT LIABILITIES | | | |
| ACCOUNTS PAYABLE - CASH REQUIREMENTS | \$3,615,421 | \$2,606,265 | \$3,674,057 |
| ACCOUNTS PAYABLE - ACCRUALS | \$11,607,060 | \$12,029,182 | \$9,932,510 |
| PAYROLL & BENEFITS PAYABLE - ACCRUALS | \$6,300,121 | \$6,562,886 | \$7,515,325 |
| COST REPORT PAYABLES & RESERVES | \$0 | \$0 | \$934,015 |
| NORIDIAN AAP FUNDS | \$0 | \$0 | \$0 |
| CURR PORTION- GO BONDS PAYABLE | \$230,000 | \$0 | \$230,000 |
| CURR PORTION- 2017 REVENUE BONDS PAYABLE | \$320,000 | \$320,000 | \$320,000 |
| INTEREST PAYABLE- GO BONDS | \$5,750 | \$0 | \$958 |
| INTEREST PAYABLE- 2017 REVENUE BONDS | \$329,254 | \$382,383 | \$56,942 |
| OTHER - TAX ADVANCE IMPERIAL COUNTY | \$0 | \$0 | \$0 |
| DEFERRED HHS CARES RELIEF FUNDS | \$0 | \$0 | \$0 |
| CURR PORTION- LEASE LIABILITIES(GASB 87) | \$1,837,932 | \$1,837,932 | \$1,722,161 |
| SKILLED NURSING OVER COLLECTIONS | \$122,875 | \$166,050 | \$0 |
| CURR PORTION- SKILLED NURSING CTR ADVANCE | \$0 | \$0 | \$2,000,000 |
| CURRENT PORTION OF LONG-TERM DEBT | \$134,742 | \$115,647 | \$270,242 |
| TOTAL CURRENT LIABILITIES | \$24,503,155 | \$24,020,345 | \$26,656,209 |
| LONG TERM DEBT AND OTHER LIABILITIES | | | |
| PMH RETIREMENT FUND - ACCRUAL | \$349,618 | \$469,279 | \$125,000 |
| NOTES PAYABLE - EQUIPMENT PURCHASES | \$0 | \$0 | \$118,040 |
| LOANS PAYABLE - DISTRESSED HOSP. LOAN | \$28,000,000 | \$28,000,000 | \$0 |
| LOANS PAYABLE - CHFFA NDPH | \$3,766,770 | \$3,766,770 | \$6,783,524 |
| BONDS PAYABLE G.O BONDS | \$0 | \$0 | \$0 |
| BONDS PAYABLE 2017 SERIES | \$14,481,900 | \$14,479,915 | \$14,503,738 |
| LONG TERM LEASE LIABILITIES (GASB 87) | \$46,343,159 | \$46,343,159 | \$48,170,072 |
| DEFERRED REVENUE -CHW | \$0 | \$0 | \$500,000 |
| DEFERRED PROPERTY TAX REVENUE | \$511,188 | \$275,438 | \$366,583 |
| TOTAL LONG TERM DEBT | \$93,452,635 | \$93,334,561 | \$70,566,957 |
| FUND BALANCE AND DONATED CAPITAL | \$54,003,028 | \$54,003,028 | \$44,264,668 |
| NET SURPLUS (DEFICIT) CURRENT YEAR | \$958,213 | \$1,285,688 | \$1,124,450 |
| TOTAL FUND BALANCE | \$54,961,241 | \$55,288,716 | \$45,389,118 |
| TOTAL LIABILITIES AND FUND BALANCE | \$172,917,031 | \$172,643,622 | \$142,612,284 |
| 11/22/2024 12:50 PM | 3-balance sheet 10-2024 | | |

REGULAR MEETING OF THE BOARD OF DIRECTORS - VIII. MANAGEMENT REPORTS

PIONEERS MEMORIAL HEALTHCARE

STATEMENT OF REVENUE AND EXPENSE - 12 Month Trend

| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | YTD |
|---|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| | Nov-23 | Dec-23 | Jan-24 | Feb-24 | Mar-24 | Apr-24 | May-24 | Jun-24 | Jul-24 | Aug-24 | Sep-24 | Oct-24 | Oct-24 |
| ADJ PATIENT DAYS | 4,419 | 4,244 | 4,593 | 4,526 | 4,579 | 3,866 | 3,358 | 3,210 | 3,336 | 3,200 | 2,948 | 3,036 | 44,952 |
| INPATIENT DAYS | 1,633 | 1,612 | 1,832 | 1,785 | 1,716 | 1,486 | 1,486 | 1,348 | 1,338 | 1,362 | 1,289 | 1,290 | 18,177 |
| IP ADMISSIONS | 450 | 467 | 515 | 482 | 449 | 441 | 441 | 461 | 486 | 487 | 495 | 479 | 5,653 |
| IP AVERAGE DAILY CENSUS | 54 | 52 | 59 | 62 | 55 | 50 | 48 | 45 | 43 | 44 | 43 | 42 | 50 |
| GROSS PATIENT REVENUES | | | | | | | | | | | | | |
| DAILY HOSPITAL SERVICES | 8,180,437 | 8,081,968 | 9,052,842 | 8,323,683 | 8,290,928 | 4,476,718 | 3,457,051 | 3,768,895 | 4,135,558 | 4,245,778 | 4,185,658 | 4,425,452 | 70,624,968 |
| INPATIENT ANCILLARY | 7,967,412 | 8,132,128 | 9,334,575 | 9,111,982 | 8,075,951 | 10,834,144 | 15,797,333 | 13,081,272 | 13,359,194 | 14,037,130 | 13,994,712 | 14,901,257 | 138,627,089 |
| OUTPATIENT ANCILLARY | 27,550,243 | 26,475,939 | 27,714,724 | 26,778,158 | 27,307,713 | 24,524,724 | 24,253,745 | 23,272,916 | 26,123,842 | 24,666,163 | 23,402,909 | 26,164,034 | 308,235,109 |
| TOTAL PATIENT REVENUES | 43,698,091 | 42,690,034 | 46,102,140 | 44,213,823 | 43,674,592 | 39,835,586 | 43,508,129 | 40,123,083 | 43,618,594 | 42,949,071 | 41,583,279 | 45,490,743 | 517,487,166 |
| REVENUE DEDUCTIONS | | | | | | | | | | | | | |
| MEDICARE CONTRACTUAL | 10,252,253 | 9,104,183 | 10,722,137 | 9,269,712 | 8,554,308 | 9,191,349 | 9,442,613 | 7,771,266 | 10,291,766 | 9,837,519 | 9,148,238 | 11,152,895 | 114,738,239 |
| MEDICAL CONTRACTUAL | 13,765,750 | 13,232,351 | 11,549,295 | 8,429,421 | 13,814,652 | 13,814,652 | 13,341,498 | 10,267,611 | 12,833,278 | 12,888,442 | 11,976,873 | 12,946,217 | 148,860,042 |
| SUPPLEMENTAL PAYMENTS | -1,849,267 | -2,043,332 | -1,423,762 | -1,934,098 | -1,423,762 | -1,423,762 | -1,423,762 | -1,335,395 | -1,374,159 | -1,336,399 | -1,378,326 | -1,374,159 | -18,320,183 |
| PRIOR YEAR RECOVERIES | -538,605 | 11,171 | -3,018,873 | 0 | 0 | 0 | -11,210 | -11,210 | -42,603 | 0 | 0 | 0 | -3,993,330 |
| OTHER DEDUCTIONS | 6,670,103 | 7,294,298 | 10,662,695 | 14,647,971 | 8,906,501 | 5,975,717 | 8,030,632 | 7,494,293 | 7,851,346 | 7,376,244 | 8,022,745 | 6,839,814 | 99,772,360 |
| CHARITY WRITE OFFS | 166,539 | 72,869 | 76,720 | 141,193 | 121,201 | 211,042 | 435,081 | 144,857 | 103,048 | 44,424 | 60,153 | 10,063 | 1,587,190 |
| BAD DEBT PROVISION | 943,075 | 1,506,177 | 1,174,968 | 1,044,337 | 947,592 | 928,000 | 928,000 | 966,744 | 937,839 | 920,000 | 1,030,122 | 1,020,000 | 12,346,854 |
| INDIGENT CARE WRITE OFFS | -4,167 | -4,167 | -4,167 | -4,167 | -4,167 | -4,167 | -4,167 | -3,450 | -4,167 | -4,167 | -4,167 | -4,167 | -49,284 |
| TOTAL REVENUE DEDUCTIONS | 29,405,681 | 29,173,550 | 29,739,014 | 31,594,370 | 30,916,326 | 28,681,622 | 30,738,685 | 24,881,323 | 30,638,952 | 29,726,063 | 28,855,638 | 30,590,663 | 354,941,887 |
| NET PATIENT REVENUES | 14,292,410 | 13,516,484 | 16,363,127 | 12,619,453 | 12,758,266 | 11,153,964 | 12,769,444 | 15,241,760 | 12,979,642 | 13,223,008 | 12,727,641 | 14,900,080 | 162,545,280 |
| 67.29% | 68.34% | 64.51% | 71.46% | 70.79% | 72.00% | 70.65% | 62.01% | 70.24% | 69.21% | 69.39% | 67.25% | 68.59% | |
| OTHER OPERATING REVENUE | | | | | | | | | | | | | |
| GRANT REVENUES | 0 | 0 | 0 | 400,000 | 30,000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 430,000 |
| OTHER | 260,516 | 549,658 | 330,327 | 275,529 | 442,789 | 630,641 | 1,211,651 | 581,000 | 273,801 | 307,025 | 728,012 | 296,651 | 5,887,600 |
| TOTAL OTHER REVENUE | 260,516 | 549,658 | 330,327 | 675,529 | 472,789 | 630,641 | 1,211,651 | 581,000 | 273,801 | 307,025 | 728,012 | 296,651 | 6,317,600 |
| TOTAL OPERATING REVENUE | 14,552,926 | 14,066,143 | 16,693,454 | 13,294,982 | 13,231,055 | 11,784,605 | 13,981,095 | 15,822,760 | 13,253,443 | 13,530,033 | 13,455,653 | 15,196,731 | 168,862,880 |
| OPERATING EXPENSES | | | | | | | | | | | | | |
| SALARIES AND WAGES | 5,873,915 | 5,738,047 | 5,317,248 | 5,747,324 | 5,802,826 | 5,558,720 | 5,928,983 | 5,967,105 | 5,849,650 | 5,850,323 | 6,387,066 | 6,843,129 | 70,864,337 |
| BENEFITS | 1,444,891 | 1,923,835 | 1,697,167 | 1,307,874 | 1,105,314 | 1,393,022 | 1,928,464 | 1,374,803 | 1,285,872 | 1,773,423 | 1,678,679 | 1,696,408 | 18,609,752 |
| REGISTRY & CONTRACT | 446,540 | 308,791 | 293,707 | 294,316 | 262,207 | 156,732 | 252,532 | 232,219 | 211,140 | 187,727 | 187,398 | 203,673 | 3,036,982 |
| TOTAL STAFFING EXPENSE | 7,765,346 | 7,970,673 | 7,308,122 | 7,349,515 | 7,170,347 | 7,108,474 | 8,109,979 | 7,574,127 | 7,346,662 | 7,811,473 | 8,253,143 | 8,743,210 | 92,511,071 |
| PROFESSIONAL FEES | 1,095,694 | 1,051,559 | 1,139,305 | 1,080,527 | 1,275,655 | 1,174,225 | 1,248,137 | 1,370,827 | 1,386,912 | 1,238,459 | 1,267,728 | 1,442,258 | 14,771,285 |
| SUPPLIES | 1,473,961 | 1,434,513 | 1,745,191 | 1,484,374 | 1,688,498 | 1,412,912 | 1,124,876 | 2,651,168 | 1,540,888 | 1,361,788 | 1,455,049 | 1,874,654 | 19,247,873 |
| PURCHASED SERVICES | 715,474 | 739,535 | 830,636 | 828,494 | 898,144 | 778,764 | 656,064 | 800,378 | 666,784 | 708,365 | 710,216 | 527,135 | 8,859,990 |
| REPAIR & MAINTENANCE | 477,558 | 506,915 | 576,682 | 538,600 | 602,092 | 642,261 | 439,958 | 661,148 | 461,240 | 445,422 | 675,929 | 847,788 | 6,875,593 |
| DEPRECIATION & AMORT | 294,238 | 293,729 | 229,222 | 245,227 | 271,882 | 249,006 | 293,150 | 278,685 | 286,396 | 287,071 | 288,299 | 288,299 | 3,368,211 |
| INSURANCE | 220,649 | 259,001 | 205,038 | 249,418 | 230,334 | 228,743 | 184,849 | 237,438 | 261,018 | 225,205 | 226,415 | 241,953 | 2,770,061 |
| HOSPITALIST PROGRAM | 5,728 | 33,529 | 318,946 | 201,846 | 189,631 | 302,635 | 263,626 | 223,290 | 239,321 | 245,047 | 259,019 | 272,176 | 2,554,793 |
| OTHER | 681,971 | 733,459 | 846,097 | 780,140 | 836,466 | 1,165,304 | 899,713 | 972,395 | 887,279 | 727,205 | 923,137 | 728,810 | 10,181,976 |
| TOTAL OPERATING EXPENSES | 12,730,618 | 13,022,912 | 13,262,247 | 12,758,140 | 13,163,049 | 13,062,324 | 13,220,352 | 14,769,456 | 13,076,501 | 13,050,035 | 14,058,935 | 14,966,283 | 161,140,853 |
| TOTAL OPERATING MARGIN | 1,822,308 | 1,043,230 | 3,431,207 | 536,842 | 68,006 | -1,277,719 | 760,743 | 1,053,304 | 176,942 | 479,998 | -603,282 | 230,448 | 7,722,027 |
| NON OPER. REVENUE(EXPENSE) | | | | | | | | | | | | | |
| OTHER NON-OPS REVENUE | 22,923 | 139,598 | 157,197 | 131,903 | 116,358 | 98,665 | 135,084 | 603,478 | 296,820 | 209,057 | 207,469 | 30,898 | 2,149,450 |
| CARES HHS RELIEF FUNDING | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| DISTRICT TAX REVENUES | 137,153 | 137,153 | 137,153 | 137,153 | 137,153 | 137,153 | 117,632 | 117,632 | 117,632 | 117,632 | 117,632 | 117,632 | 1,528,710 |
| INTEREST EXPENSE | -58,214 | -54,297 | -54,247 | -54,197 | -54,148 | -54,098 | -54,047 | -53,997 | -53,947 | -53,896 | -53,846 | -51,503 | -650,437 |
| TOTAL NON-OPS REVENUE(EXPENSE) | 101,862 | 222,454 | 240,103 | 214,859 | 199,364 | 181,720 | 198,669 | 667,113 | 360,505 | 272,793 | 271,255 | 97,027 | 3,027,723 |
| NET EXCESS / (DEFICIT) | 1,924,170 | 1,265,684 | 3,671,310 | 751,701 | 267,370 | -1,095,999 | 959,412 | 1,720,417 | 537,447 | 752,791 | -332,027 | 327,475 | 10,749,751 |
| TOTAL PAID FTE'S (Inc Reg & Cont.) | 874.35 | 915.62 | 884.29 | 902.69 | 890.71 | 914.92 | 976.70 | 1,056.50 | 1,079.85 | 1,162.74 | 1,096.83 | 1,031.44 | 982.22 |
| TOTAL WORKED FTE'S | 740.86 | 789.35 | 781.18 | 844.22 | 809.70 | 844.02 | 892.08 | 929.50 | 935.01 | 1,045.12 | 770.43 | 748.59 | 844.17 |
| TOTAL CONTRACT FTE'S | 25.11 | 24.32 | 22.58 | 24.35 | 18.49 | 16.25 | 20.76 | 17.13 | 17.91 | 13.45 | 23.20 | 16.78 | 20.03 |
| PAID FTE'S - HOSPITAL | 761.66 | 799.92 | 771.62 | 781.71 | 774.12 | 794.44 | 852.00 | 948.45 | 938.27 | 1,020.05 | 981.91 | 927.71 | 862.66 |
| WKD FTE'S - HOSPITAL | 636.03 | 684.30 | 679.96 | 729.89 | 702.14 | 732.88 | 781.01 | 836.07 | 812.98 | 921.90 | 667.30 | 650.28 | 736.23 |
| PAID FTE'S - SNF | 112.69 | 115.70 | 112.67 | 120.98 | 116.59 | 120.48 | 124.69 | 108.06 | 141.57 | 142.68 | 114.92 | 103.73 | 119.56 |
| WORKED FTE'S - SNF | 104.83 | 105.05 | 101.22 | 114.33 | 107.56 | 111.14 | 111.08 | 93.43 | 122.03 | 123.23 | 103.13 | 98.32 | 107.94 |

Pioneers Memorial Healthcare District - Financial Indicators Report
(Based on Prior 12 Months Activities)
For The 12 Months Ending: September 30, 2024
excludes: GO bonds tax revenue, int exp and debt.

1. Debt Service Coverage Ratio

This ratio compares the total funds available to service debt compared to the debt plus interest due in a given year.

$$\begin{array}{l}
 \text{Formula:} \quad \frac{\text{Cash Flow} + \text{Interest Expense}}{\text{Principal Payments Due} + \text{Interest}} \\
 \\
 \text{DSCR} = \quad \frac{\$14,612,746}{\$2,918,783} = \mathbf{5.01}
 \end{array}$$

Recommendation: To maintain a debt service coverage of at least 1.20% x aggregate debt service per the 2017 Revenue Bonds covenant.

2. Days Cash on Hand Ratio

This ratio measures the number of days of average cash expenses that the hospital maintains in cash and marketable investments. (Note: The proformas ratios include long-term investments in this calculation:)

$$\begin{array}{l}
 \text{Formula:} \quad \frac{\text{Cash} + \text{Marketable Securities}}{\text{Operating Expenses, Less Depreciation}} \\
 \\
 \text{DCOHR} = \quad \frac{\$41,764,442}{\$158,417,333} = \mathbf{96.2} \\
 \\
 \qquad \qquad \qquad \frac{365}{365}
 \end{array}$$

Recommendation: To maintain a days cash on hand ratio of at least 50 days per the 2017 Revenue Bonds covenant.

3. Long-Term Debt to Capitalization Ratio

This ratio compares long-term debt to the Hospital's long-term debt plus fund balances.

$$\begin{array}{l}
 \text{Formula:} \quad \frac{\text{Long-term Debt}}{\text{Long-term Debt} + \text{Fund Balance (Total Capital)}} \\
 \\
 \text{L.T.D.-C.R.} = \quad \frac{\$94,863,423}{\$150,152,139} = \mathbf{63.2}
 \end{array}$$

Recommendation: To maintain a long-term debt to capitalization ratio not to exceed 60.0%.

PIONEERS MEMORIAL HOSPITAL**PAGE 4****04 Mos 06/30/25**

| | Current Month 10/31/2024 | Year-To-Date 4 Months 10/31/2024 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES: | | |
| Net Income (Loss) | \$327,475 | \$1,285,688 |
| Adjustments to Reconcile Net Income to Net Cash Provided by Operating Activities: | | |
| Depreciation | \$288,299 | \$1,150,065 |
| (Increase)/Decrease in Net Patient Accounts Receivable | \$245,073 | \$2,019,045 |
| (Increase)/Decrease in Other Receivables | \$140,638 | (\$1,131,902) |
| (Increase)/Decrease in Inventories | (\$137,570) | (\$360,653) |
| (Increase)/Decrease in Pre-Paid Expenses | (\$379,598) | (\$712,659) |
| (Increase)/Decrease in Other Current Assets | \$0 | \$1,314,600 |
| Increase/(Decrease) in Accounts Payable | (\$543,859) | (\$744,910) |
| Increase/(Decrease) in Notes and Loans Payable | \$0 | \$0 |
| Increase/(Decrease) in Accrued Payroll and Benefits | \$382,426 | \$364,450 |
| Increase/(Decrease) in Accrued Expenses | \$0 | \$0 |
| Increase/(Decrease) in Patient Refunds Payable | \$0 | \$0 |
| Increase/(Decrease) in Third Party Advances/Liabilities | \$0 | \$0 |
| Increase/(Decrease) in Other Current Liabilities | \$47,379 | \$213,641 |
| Net Cash Provided by Operating Activities: | \$370,263 | \$3,397,365 |
| CASH FLOWS FROM INVESTING ACTIVITIES: | | |
| Purchase of property, plant and equipment | (\$119,523) | (\$820,225) |
| (Increase)/Decrease in Limited Use Cash and Investments | (\$44,440) | (\$41,791) |
| (Increase)/Decrease in Other Limited Use Assets | \$73,658 | (\$169,748) |
| (Increase)/Decrease in Other Assets | \$0 | \$0 |
| Net Cash Used by Investing Activities | (\$90,305) | (\$1,031,764) |
| CASH FLOWS FROM FINANCING ACTIVITIES: | | |
| Increase/(Decrease) in Bond/Mortgage Debt | (\$231,985) | (\$237,941) |
| Increase/(Decrease) in Capital Lease Debt | (\$19,095) | (\$76,077) |
| Increase/(Decrease) in Other Long Term Liabilities | (\$235,750) | (\$235,750) |
| Net Cash Used for Financing Activities | (\$486,830) | (\$549,768) |
| (INCREASE)/DECREASE IN RESTRICTED ASSETS | \$0 | \$0 |
| Net Increase/(Decrease) in Cash | (\$206,872) | \$1,815,833 |
| Cash, Beginning of Period | \$41,971,315 | \$40,030,991 |
| Cash, End of Period | \$41,764,443 | \$41,846,824 |



Key Operating Indicators

October 2024

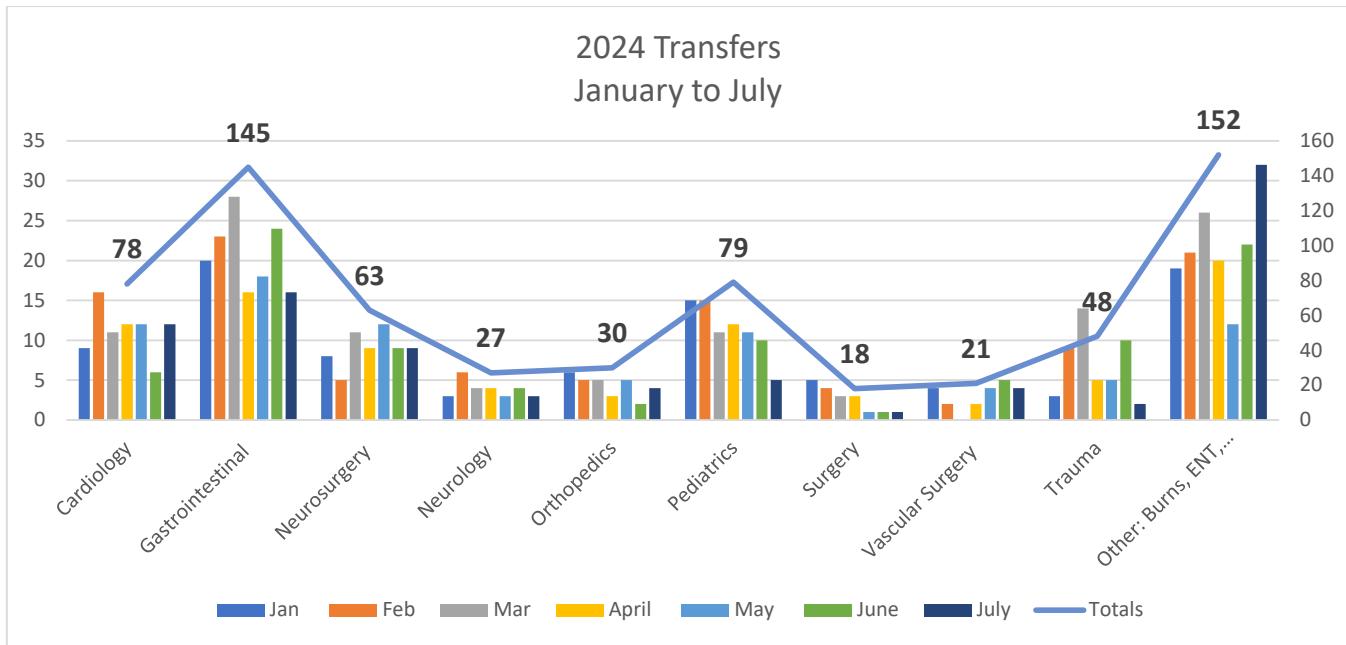
| | Month | | | YTD | | |
|------------------------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | ACTUAL | BUDGET | PRIOR YR | ACTUAL | BUDGET | PRIOR YR |
| Volumes | | | | | | |
| Admits | 479 | 410 | 410 | 1,947 | 1,629 | 1,629 |
| ICU | 47 | 105 | 132 | 97 | 429 | 469 |
| Med/Surgical | 804 | 815 | 714 | 3,274 | 3,324 | 3,093 |
| Newborn ICU | 46 | 102 | 104 | 267 | 416 | 467 |
| Pediatrics | 40 | 62 | 78 | 216 | 252 | 225 |
| Obstetrics | 349 | 376 | 408 | 1,411 | 1,557 | 1,602 |
| GYN | 4 | 3 | 4 | 14 | 11 | 17 |
| DOU | 0 | - | - | - | - | - |
| Total Patient Days | 1,290 | 1,463 | 1,440 | 5,279 | 5,989 | 5,873 |
| Adjusted Patient Days | 3,036 | 4,465 | 4,293 | 12,508 | 17,618 | 17,113 |
| Average Daily Census | 42 | 47 | 46 | 43 | 49 | 48 |
| Average Length of Stay | 2.74 | 3.57 | 3.62 | 2.69 | 3.68 | 3.44 |
| Deliveries | 159 | 173 | 198 | 662 | 638 | 729 |
| E/R Visits | 3,590 | 4,141 | 3,985 | 14,413 | 15,145 | 14,599 |
| Surgeries | 452 | 399 | 324 | 1,536 | 1,523 | 1,232 |
| GI Scopes | 2 | 119 | 75 | 54 | 355 | 291 |
| Vascular Access | 60 | 64 | 69 | 219 | 255 | 258 |
| Wound Care | 326 | 357 | 294 | 1,255 | 1,449 | 1,373 |
| Pioneers Health Center | 2,688 | 2,955 | 2,955 | 9,048 | 11,490 | 11,490 |
| Calexico Visits | 915 | 792 | 792 | 3,040 | 3,258 | 3,259 |
| Pioneers Children | 841 | 939 | 940 | 2,340 | 3,393 | 3,394 |
| Outpatients (non-ER/Clinics) | 6,780 | 5,913 | 5,721 | 25,742 | 21,965 | 21,452 |
| Surgical Health | 50 | 56 | 67 | 192 | 254 | 227 |
| Urology | 291 | 189 | 249 | 1,359 | 1,054 | 1,052 |
| WHAP | 414 | 411 | 512 | 1,575 | 1,712 | 1,939 |
| C-WHAP | 403 | 325 | 186 | 994 | 1,277 | 1,139 |
| CDLD | 42 | 124 | - | 42 | 406 | 10 |
| FTE's | | | | | | |
| Worked | 748.60 | 834.05 | 780.90 | 875.64 | 825.24 | 778.85 |
| Paid | 1031.44 | 930.65 | 856.84 | 1092.68 | 929.94 | 877.37 |
| Contract FTE's | 16.78 | 23.51 | 17.30 | 17.79 | 20.82 | 18.85 |
| FTE's APD (Worked) | 7.64 | 5.79 | 5.64 | 8.61 | 5.76 | 5.60 |
| FTE's APD (Paid) | 10.53 | 6.46 | 6.19 | 10.74 | 6.49 | 6.31 |
| Net Income | | | | | | |
| Operating Revenues | \$15,196,731 | \$13,123,708 | \$13,725,959 | \$55,435,861 | \$51,624,142 | \$50,882,010 |
| Operating Margin | \$230,448 | -\$204,738 | \$413,243 | \$284,108 | -\$1,269,728 | \$739,403 |
| Operating Margin % | 1.5% | -1.6% | 3.0% | 0.5% | -2.5% | 1.5% |
| Total Margin | \$327,475 | -\$82,679 | \$498,940 | \$1,285,688 | -\$781,492 | \$1,124,450 |
| Total Margin % | 2.2% | -0.6% | 3.6% | 2.3% | -1.5% | 2.2% |

| Exhibit A - October 2024 | | Key Volume Stats -Trend Analysis | | | | | | | | | | | | | |
|-------------------------------|--|----------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|--------|--------|
| | | Jul | Aug | Sep | Oct | Nov | Dec | Jan | Feb | Mar | Apr | May | Jun | Total | YTD |
| Deliveries | | | | | | | | | | | | | | | |
| Actual | | 152 | 167 | 184 | 159 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 662 | 662 |
| Budget | | 153 | 127 | 185 | 173 | 176 | 157 | 181 | 160 | 196 | 127 | 159 | 177 | 1,972 | 638 |
| Prior FY 2024 | | 175 | 145 | 211 | 198 | 201 | 179 | 206 | 183 | 173 | 239 | 152 | 139 | 2,201 | 729 |
| E/R Visits | | | | | | | | | | | | | | | |
| Actual | | 3,728 | 3,498 | 3,597 | 3,590 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 14,413 | 14,413 |
| Budget | | 3,738 | 3,588 | 3,678 | 4,141 | 4,714 | 3,978 | 3,738 | 3,476 | 3,906 | 3,570 | 3,891 | 3,410 | 45,828 | 15,145 |
| Prior FY 2024 | | 3,500 | 3,614 | 3,500 | 3,985 | 3,867 | 4,467 | 3,931 | 4,071 | 4,032 | 3,996 | 4,101 | 0 | 43,064 | 14,599 |
| Surgeries | | | | | | | | | | | | | | | |
| IP Actual | | 128 | 143 | 127 | 148 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 546 | 546 |
| IP Budget | | 96 | 107 | 126 | 100 | 105 | 102 | 114 | 115 | 145 | 124 | 123 | 112 | 1,369 | 429 |
| OP Actual | | 225 | 264 | 249 | 306 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,044 | 1,044 |
| OP Budget | | 232 | 303 | 260 | 299 | 277 | 247 | 270 | 255 | 355 | 288 | 328 | 281 | 3,395 | 1,094 |
| Total Actual | | 312 | 403 | 369 | 452 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,536 | 1,536 |
| Total Budget | | 328 | 410 | 386 | 399 | 382 | 349 | 384 | 370 | 500 | 412 | 451 | 393 | 4,764 | 1,523 |
| Prior FY 2024 | | 303 | 316 | 289 | 324 | 272 | 273 | 290 | 296 | 291 | 299 | 281 | 276 | 3,510 | 1,232 |
| GI Scopes | | | | | | | | | | | | | | | |
| Total Actual | | 41 | 4 | 7 | 2 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 54 | 54 |
| Total Budget | | 29 | 110 | 97 | 119 | 84 | 90 | 109 | 92 | 88 | 61 | 23 | 66 | 968 | 355 |
| Prior FY 2024 | | 25 | 94 | 97 | 75 | 110 | 76 | 94 | 74 | 71 | 57 | 104 | 82 | 959 | 291 |
| Vascular Access | | | | | | | | | | | | | | | |
| Actual | | 58 | 46 | 55 | 60 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 219 | 219 |
| Budget | | 64 | 63 | 63 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 64 | 63 | 765 | 254 |
| Prior FY 2024 | | 54 | 75 | 60 | 69 | 67 | 37 | 72 | 64 | 76 | 50 | 52 | 60 | 736 | 258 |
| Calexico | | | | | | | | | | | | | | | |
| Actual | | 621 | 675 | 829 | 915 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 3,040 | 3,040 |
| Budget | | 696 | 926 | 844 | 792 | 731 | 793 | 816 | 769 | 860 | 891 | 896 | 824 | 9,838 | 3,258 |
| Prior FY 2024 | | 697 | 926 | 844 | 792 | 731 | 793 | 816 | 769 | 803 | 522 | 599 | 630 | 8,922 | 3,259 |
| Pioneers Health Center | | | | | | | | | | | | | | | |
| Actual | | 1,937 | 2,115 | 2,308 | 2,688 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 9,048 | 9,048 |
| Budget | | 1,943 | 3,774 | 2,818 | 2,955 | 2,954 | 3,016 | 3,094 | 2,890 | 3,149 | 2,937 | 3,800 | 2,862 | 36,192 | 11,490 |
| Prior FY 2024 | | 1,943 | 3,774 | 2,818 | 2,955 | 2,954 | 3,016 | 3,094 | 2,890 | 2,870 | 1,173 | 1,897 | 2,038 | 31,422 | 11,490 |
| Pioneers Children | | | | | | | | | | | | | | | |
| Actual | | 358 | 376 | 765 | 841 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 2,340 | 2,340 |
| Budget | | 776 | 959 | 719 | 939 | 835 | 671 | 767 | 713 | 798 | 702 | 861 | 735 | 9,475 | 3,393 |
| Prior FY 2024 | | 776 | 959 | 719 | 940 | 835 | 671 | 767 | 713 | 596 | 275 | 435 | 351 | 8,037 | 3,394 |
| Outpatients | | | | | | | | | | | | | | | |
| Actual | | 6,314 | 6,270 | 6,378 | 6,780 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 25,742 | 25,742 |
| Budget | | 5,158 | 5,407 | 5,487 | 5,913 | 4,848 | 4,269 | 4,886 | 4,640 | 5,535 | 5,113 | 5,359 | 5,520 | 62,135 | 21,965 |
| Prior FY 2024 | | 4,906 | 5,697 | 5,128 | 5,721 | 5,024 | 4,584 | 4,956 | 5,024 | 5,179 | 5,602 | 5,601 | 5,428 | 62,850 | 21,452 |
| Wound Care | | | | | | | | | | | | | | | |
| Actual | | 270 | 327 | 332 | 326 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,255 | 1,255 |
| Budget | | 311 | 415 | 366 | 357 | 285 | 364 | 370 | 341 | 333 | 267 | 270 | 262 | 3,941 | 1,449 |
| Prior FY 2024 | | 366 | 399 | 314 | 294 | 307 | 270 | 333 | 324 | 349 | 262 | 245 | 206 | 3,669 | 1,373 |
| WHAP | | | | | | | | | | | | | | | |
| Actual | | 330 | 443 | 388 | 414 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,575 | 1,575 |
| Budget | | 382 | 491 | 428 | 411 | 402 | 322 | 433 | 422 | 510 | 455 | 564 | 538 | 5,358 | 1,712 |
| Prior FY 2024 | | 430 | 520 | 477 | 512 | 436 | 348 | 631 | 533 | 476 | 295 | 604 | 543 | 5,805 | 1,939 |
| C-WHAP | | | | | | | | | | | | | | | |
| Actual | | 131 | 95 | 365 | 403 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 994 | 994 |
| Budget | | 303 | 341 | 308 | 325 | 358 | 310 | 301 | 330 | 338 | 426 | 478 | 377 | 4,195 | 1,277 |
| Prior FY 2024 | | 229 | 376 | 348 | 186 | 316 | 398 | 524 | 513 | 524 | 255 | 200 | 148 | 4,017 | 1,139 |

PIONEERS

MEMORIAL HEALTHCARE DISTRICT

BOARD OF DIRECTORS MEETING
CNO REPORT
10/22/2024



| Specialty | Jan | Feb | Mar | April | May | June | July | Totals |
|---|-----------|------------|------------|-----------|-----------|-----------|-----------|------------|
| Cardiology | 9 | 16 | 11 | 12 | 12 | 6 | 12 | 78 |
| Gastrointestinal | 20 | 23 | 28 | 16 | 18 | 24 | 16 | 145 |
| Neurosurgery | 8 | 5 | 11 | 9 | 12 | 9 | 9 | 63 |
| Neurology | 3 | 6 | 4 | 4 | 3 | 4 | 3 | 27 |
| Orthopedics | 6 | 5 | 5 | 3 | 5 | 2 | 4 | 30 |
| Pediatrics | 15 | 15 | 11 | 12 | 11 | 10 | 5 | 79 |
| Surgery | 5 | 4 | 3 | 3 | 1 | 1 | 1 | 18 |
| Vascular Surgery | 4 | 2 | 0 | 2 | 4 | 5 | 4 | 21 |
| Trauma | 3 | 9 | 14 | 5 | 5 | 10 | 2 | 48 |
| Other: Burns, ENT, Oncology, Ophthalmology, Podiatry | 19 | 21 | 26 | 20 | 12 | 22 | 32 | 152 |
| Year to Date Totals | 92 | 106 | 113 | 86 | 83 | 93 | 88 | 661 |

There was a total of 661 transfers between January and July. The top specialty services being transferred are Gastroenterology, Cardiology, Pediatrics and Neurology/Neurosurgery. Most of the GI transfers reflect a need for definitive GI management and intervention with patients needing critical care. In July transfers were made to the following facilities: 40 to Scripps Healthcare system; 25 to Desert Regional Medical Center; 10 to UCSD Healthcare System; 6 to San Diego Rady Children's Hospital; 2 to Eisenhower Medical Center; 1 to Tri City Medical Center; and 1 to El Centro Regional Medical Center (Urology Services).

Leadership Updates:

- Medical Staff Director position
 - Continue with recruitment efforts. 1 viable candidate, second interview scheduled.

Staffing:

| | New Hires | In Orientation | FT to PD status | Resignations | Open Positions |
|---------------------------------|-----------|-----------------------|-----------------|--------------|---|
| Medical Surgical | 0 | 0 | 0 | 0 | 7 |
| Intensive Care Unit | 1 | 1 | 0 | 0 | 1 |
| Pediatrics | 0 | 1 | 0 | 0 | 2 (CNAs) |
| Emergency Department | 2 | 2 | 0 | 1 | 8 |
| Perioperative Services | 1 | 4 scrub techs 1 RN | 0 | 0 | 1 Circulator RN 1 Supply Chain Clerk |
| Perinatal Services | 4 | 3 | 0 | 1 | 5 |
| NICU | 0 | 2 | 0 | 0 | 0 |
| Cardiopulmonary Services | 1 | 0 | 1 | 0 | 1 |
| Case Management | 5 | 4 | 0 | 1 | 1 |
| Totals | 14 | 18 | 1 | 3 | 27 |

Travelers:

- (6) Labor and Delivery Nurses: 4 day shift, 2 Night shift
- (1) Radiology Technician

Recruiting:**Training:**

- **Nursing Team hosted skills Fair November 13th and 14th**

Notable Updates:

- **Nursing Administration:**
 - Bar Code Medication Administration
 - **64%** (past 30 days) Goal to be above 90%. **Positive Trend noted**
 - 61% in September
 - Patient Experience
 - Went live with Quiet time 11/18
 - Offering Concierge services to Brawley PMHD OP clinics
 - Adult Inpatients: Improving discharge education and communication process
- **Emergency Department:**
 - October 2024 Throughput Data
 - **Average Daily visits** 121
 - **Median time to triage** 8 minutes
 - **Average Length of stay for discharged patients** 171 minutes
 - **Average length of stay for all patients** 191 minutes
 - Improving Code Blue and Rapid Response Team documentation with use of technology (Revive application)
 - Implemented a “Kudos Board” for peer recognition.
- **Perioperative Services:**
 - Da Vinci Robotics Program: 76 cases since July 9, 2024
 - Process improvement project to improve first case start times.
- **Medical Surgical Department:**
 - Continue to improve **Admission Orders to Head in Bed**. Currently, the median is **156 min YTD**. January 2024 median time was 414. This improvement is going to help reduce the number of admission holds in the Emergency Department during the winter season.

- **Intensive Care Unit:**
 - Improving ulcer documentation and wound management
 - Assisting with training on critical care skills
- **Perinatal Services:**
 - Training perinatal nurses to provide Transition Care during deliveries, formerly done by NICU nurses
 - Offering Birth and Beyond training course, 20 nurses have achieved certification.
- **Neonatal Intensive Care Unit:**
 - Developing a Neonatal Code (NEO)
 - Providing training to experienced NICU nurses to increase the number of charge nurses available.
- **Pediatrics Department:**
 - Cross training for NICU and Pediatric nurses started on 11/01/2024.
- **Case Management:**
 - Implementing SDOH documentation, CMS requirement
 - **Acute Case Mix Index** (Jan-October) 1.39, Benchmark >1.58
 - **Acute Care ALOS** (Jan-October) 4.04, Benchmark <4.50
 - **All Cause Hospital Wide Readmissions** (Jan-October) 6.26, Benchmark < 10%
 - **% of 1 Day Stays:** 9.94, Benchmark < 10%
- **Cardiopulmonary**
 - Attending all high-risk deliveries
 - Will be participating in simulation training with NICU when Neonatal Code is approved

Quality Initiatives:

- Will submit the Leapfrog Hospital Survey by 11/29/2024
- In the process of offering 360 compliance training. Policy and Procedures revision and approval process will be moving to the electronic platform.
- Will be offering Process Improvement training to staff in January

| REPORT DATE | MONTHLY STATUS REPORT | PREPARED BY |
|----------------------|----------------------------|-----------------------|
| Date: November, 2024 | Chief of Clinic Operations | Carly Zamora, MSN, RN |

2024 PMHD AMBULATORY DIVISION RHC ACTIVITIES/UPDATES

| PROJECT/ISSUE | PERCENT COMPLETE | EXPENSE TO DATE | ACTION/NOTES |
|-------------------------------------|------------------|-----------------|---|
| Staffing: | 50% | N/A | 1 PD MA position available, position posted, applications being reviewed |
| Partnered/Met with Elevation Health | 25% | None | Collaboration with HealthNet, Healthnet has assigned a coach to help the team develop new programs, policies, interventions, track progress in real-time to improve Quality metrics, goal is to improve by 50%. Reports being run to review metrics and |
| Reviewing Expansion of RHC | Early Stages | N/A | Pending Compliance Team |
| Healthnet Site Visit | 100% | N/A | Site reviews completed for all RHC; corrective actions submitted timely |
| FLU Vaccine Clinics | 75% | N/A | 3 FLU vaccine clinics held at CHC, PHC and PCHC, successful events with approx. 245 total given. |

2024 PMHD AMBULATORY DIVISION OPD ACTIVITIES/UPDATES

| PROJECT/ISSUE | PERCENT COMPLETE | EXPENSE TO DATE | ACTION/NOTES |
|--------------------|------------------|-----------------|---|
| GI Expansion | 100% | None | Expanding OR time and Procedures |
| Cystometrics | 100% | \$36,000 | Urology and OBGYN clinics-training was completed on 11/11/2024. |
| ECM Expansion: | | | |
| Staffing ECM | 75% | TBD | Grant expansion to Children, 1 CHW onboarded and 1 RN, interviews being conducted |
| Wound Care- Cerner | Ongoing | N/A | Meeting Weekly and Provider Training completed with Billing on 11/13/2024-All WC providers in attendance. |
| Staffing GI | 100% | N/A | NP started 10/2024 and scheduling patients implemented |
| Staffing Urology | 100% | N/A | Primary Care/Urology NP started in training |

2024 PMHD AMBULATORY DIVISION PHYSICAL THERAPY ACTIVITIES/UPDATES

| PROJECT/ISSUE | PERCENT COMPLETE | EXPENSE TO DATE | ACTION/NOTES |
|---------------|------------------|-----------------|---------------------------|
| Staffing | 100% | N/A | No Current positions open |

| | | | |
|-----------------------------|------------------------|-----|--|
| Cerner on-going | Ongoing | N/A | Reviewing billable codes daily and working with the departments to address documentation errors. |
| Inpatient/Outpatient Review | Meetings started 11/19 | N/A | Internal meetings to discuss inpatient and outpatient workflows and volumes |

2024 PMHD PHARMACY ACTIVITIES/UPDATES

| PROJECT/ISSUE | PERCENT COMPLETE | EXPENSE TO DATE | ACTION/NOTES |
|------------------------------------|-----------------------|-----------------|--|
| Staffing | 50% | N/A | 1 Pharmacy technician position, currently reviewing applications. |
| Remote Inventory Management System | Implementation stages | \$4,880.00 | To be utilized in both the management of our emergency carts and products, resulting in efficiency of the pharmacy staff. Tracks crash cart's location, medications and expiration dates. All data submitted for implementation. |
| Clean Room/Compounding Trailer | Review Stages | N/A | Clean Room expansion and Compounding Trailer needed, space issues |

2024 PMHD RADIOLOGY ACTIVITIES/UPDATES

| PROJECT/ISSUE | PERCENT COMPLETE | EXPENSE TO DATE | ACTION/NOTES |
|---|------------------------------|---|---|
| Adding a redundant Server to our PACS | Submitted for Board Approval | None | We aim to have a backup server ready so that we can keep operations running if our PACS system goes down. |
| Purchasing a Canon CT | Early Stages | . Payments will occur once the scanner is installed and operational | Currently in the early stages, submitted plans for review |
| Creating a Centralized system to access IR procedures | Early Stages | None | We are working with IT, Scheduling, and IR nurses to create a centralized schedule, currently in multiple areas |
| Staffing | 60% | None | MRI Tech Offer Sent, Ultrasound Tech Resignation, position posted |
| Radiology Monthly Meeting 11/15 | 100% | None | Meeting schedule Quarterly and huddles daily. |

2024 PMHD LABRATORY ACTIVITIES/UPDATES

| PROJECT/ISSUE | PERCENT COMPLETE | EXPENSE TO DATE | ACTION/NOTES |
|-------------------------------------|------------------------------|-----------------|--|
| Review of QuantiFERON Gold Purchase | Submitted for Board Approval | None | Cost savings of \$10-15K per year after initial purchase |
| Blood Culture Collection Training | In Process of Scheduling | None | Scheduling Training with all clinical areas |
| Staffing | 50% | None | 2-PD positions open, currently reviewing applications |

2024 PMHD CHIEF OF CLINIC OPERATIONS/UPDATES

| PROJECT/ISSUE | PERCENT COMPLETE | EXPENSE TO DATE | ACTION/NOTES |
|-------------------------------------|-------------------------|-----------------|---|
| Physician Updates | Ongoing | N/A | Recruitment ongoing |
| Contracts | Ongoing | N/A | Contract Review ongoing |
| Projects: | | | |
| IT Project (Notable) | Implemented trial Phase | 25K | Implementation of stages with Pioneers Health Center as of 11/18/24 |
| AvodahMed | On Hold | Pending | AvodahMed working on integration with Cerner, no timeline of completion to date. |
| Centralized Scheduling | 75% | \$16,000 | Working on transitioning Radiology front office and IR scheduling to centralized scheduling |
| Expansion of Centralized Scheduling | Early Stages | N/A | Reached out to CDPH, awaiting response |
| Expansion of OP Infusion | Early Stages | N/A | Reached out to CDPH to expand transfusing blood products in the Infusion Center |

| REPORT DATE | MONTHLY STATUS REPORT | PREPARED BY |
|-------------|-----------------------------|---|
| 11/18/2024 | PMHD Human Resources Report | Charity Dale, Chief Human Resources Officer |

| OCTOBER LABOR SUMMARY | | |
|---|--|---------------------------------|
| NEW HIRE | | # 26 |
| JOBS OFFERED | | # 29 |
| TERMINATIONS | | VOLUNTARY 21 INVOLUNTARY 1 |
| HOSPITAL AND CLINIC TOTAL HEADCOUNT | | # 936 |
| PIONEERS SKILLED NURSING TOTAL HEAD COUNT | | # 132 |
| PIONEERS MEMORIAL HEALTHCARE DISTRICT TOTAL HEADCOUNT | | # 1068 |

2024 PMHD HR PROJECTS

| PROJECT | PERCENT COMPLETE | NOTES |
|--|------------------|---|
| ADP TIME AND ATTENDANCE IMPLEMENTATION | 10% | TBD- go live on 4/1/2025. |
| BENEFIT RENEWAL PROCESS | 50% | We have posted the RFP and sent out to all interested vendors |
| FULL AUDIT OF SKILLED NURSING FACILITY | 100% | We have plans to do a re onboarding of 75% of the SNF Employees |
| PI PROJECT- REVIEWING ALL HR POLICIES | 40% | Our HR PI project consists of reviewing all HR policies. Our goal is to review 10 policies per month until all policies have been reviewed. |

BENEFIT PARTICIPANTS

| PLAN | # ACTIVE PARTICIPANTS |
|------------------|-----------------------|
| 457B | 530 |
| 401A | 845 |
| MEDICAL | 669 |
| DENTAL | 656 |
| VISION | 657 |
| STD | 815 |
| LTD | 815 |
| LIFE | 815 |
| CRITICAL ILLNESS | 669 |
| Pharmacy Plan | 669 |

LEAVE OF ABSENCE

| LEAVE | # EMPLOYEES |
|-------------------|-------------|
| FMLA/ CFRA | 37 |
| INTERMITTENT FMLA | 20 |
| PERSONAL LEAVE | 2 |
| BONDING | 4 |

| | |
|------------------------------|--|
| WORKER'S COMP | 11 (3 SNF, 8 Acute Care) |
| MILITARY LEAVE | 1 |
| COVID | 7 ee's positive in October; 2 on Isolation at time of report |
| Covid/ W/C | 0 reported in October; 2 long haulers continue out |
| SICK LEAVE LESS THAN 2 WEEKS | 15 |

VOLUNTEERS/ STUDENTS

| PROGRAM | # STUDENTS/ VOLUNTEERS |
|------------------------------|------------------------|
| CRNA | |
| PHYSICIAN ASSISTANT | |
| CNA - CERTIFIED NURSES AIDE | |
| RN- REGISTERED NURSE STUDENT | |
| VOLUNTEERS | |
| TOTAL VOLUNTEERS/ STUDENTS | 56 |

RECRUITMENT ACTIVITIES

| DEPARTMENT | # OF OPEN POSITIONS |
|----------------------------------|---------------------|
| NURSING | 35 |
| CLINICAL NON -NURSING | 10 |
| CLINICAL PROFESSIONAL | 2 |
| ALLIED HEALTH | 6 |
| PT. SERVICES | |
| SUPPORT SERVICES | 2 |
| CLINICS | 4 |
| SKILLED NURSING FACILITY | 6 |
| Travel Staff By Department/Shift | |
| OB # 7 | Day 4 Night 2 |
| Med Surg # | Night |
| NICU # | Night |
| NICU # | |
| Nuclear Medicine Tech # 1 | |
| | |
| | |
| | |

2024 PIONEERS ACTIVITIES COMMITTEE

| EVENT | MONTH OF EVENT |
|----------------------|----------------|
| Thanksgiving Baskets | 11/2024 |
| Christmas Village | 12/2024 |

EMPLOYEE HEALTH

We had 7 employees with COVID illnesses in October 6 from acute care, 1 from SNF. One cluster identified in warehouse/purchasing. Reported to local health department. Annual Employee TB screening compliance is at 89%; 112 employees pending compliance. Reminder emails are sent to dept directors and to admin leaders. Flu vaccination is ongoing; our current compliance for employees is 79% participation (vaccinated/declination submitted) with 65% of employees vaccinated (does not include non-employees). Reminders for both flu vaccination and TB screening have been sent by email. Fit testing completion for October: 185 (Sept 117, August 166, July 146) this includes employees and medical staff.

Workers' Compensation Summary

Ten employee injuries were reported in October. 5 claims, 3 first aid, 2 reportable only.

9 injuries from acute care: 4 sharp injuries, 1 slip & fall, 1 WPV incident, 1 knee contusion, 1 medication exposure to eyes, 2 low back pain. One injury from SNF: 1 bug bite.

EDUCATION REPORT

- Annual Orientations, Sexual Harassment, and Slips/Trips/Falls, Active Shooter Training education on ADP.
 - All Staff: Incomplete for 96 people
 - All Clinical: Incomplete for 77 people
 - RN/LVN: Incomplete for 43 people
 - Sexual Harassment: Incomplete for 77 people
 - Sexual Harassment (supervisor): Incomplete for 26 people
 - Active Shooter: Incomplete for 452 people (due at end of October)
 - Earthquake Safety: Incomplete for 62 people
- Assigned education upon request from department supervisors: LDRP (newborn hearing screening), ED (Addiction Medicine), SNF (caring for LGBTQ patients + LGBTQ inclusion), Materials Management (safe lifting, easy guide to lifting and carrying, box cutter safety)
- Working with clinics to provide required annual education to staff for Health Plan audit compliance.
- Working on orientation and program for managers and leadership trainings.
- New-hire orientation started three times a month and NHNO once a month.

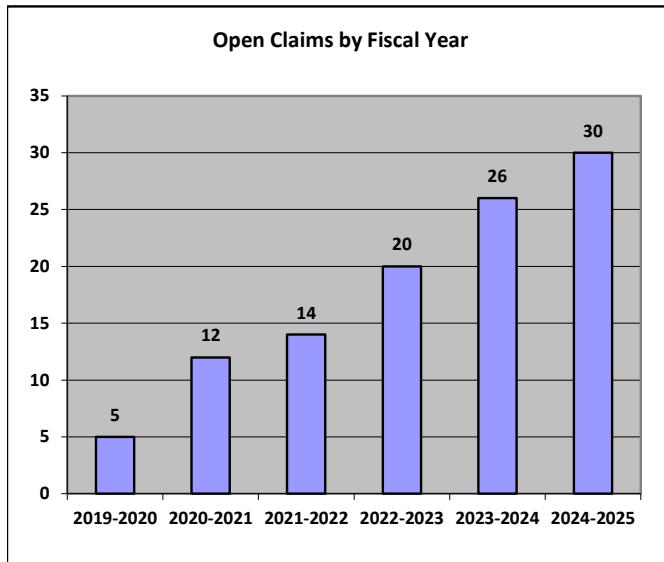
In the planning stage for a revamped student program and efficient tracking mechanisms



Workers' Compensation Scorecard

October 2024

Pioneers Memorial Healthcare District



| Month | Claim Activity by Month | | |
|------------------------|-------------------------|--------------|-----------|
| | Current Fiscal Year | | |
| | 2024-2025 | Last 5 Years | |
| Month | Count | Closed | Closed |
| Jul | 8 | 3 | - |
| Aug | 15 | 5 | 9 |
| Sep | 10 | 1 | 6 |
| Oct | 6 | - | 5 |
| Nov | - | - | - |
| Dec | - | - | - |
| Jan | - | - | - |
| Feb | - | - | - |
| Mar | - | - | - |
| Apr | - | - | - |
| May | - | - | - |
| Jun | - | - | - |
| Total 2024-2025 | 39 | 9 | 20 |

