



P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
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Finance Committee Meeting
Wednesday January 10, 2017
9:00 am
Mark Twain Medical Center Education Center - Classroom 5
San Andreas, CA

Agenda

Mark Twain Health Care District Mission Statement

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

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

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

5. **Consent Agenda:** Action

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

- Un-Approved Finance Committee Meeting Minutes for December 6, 2017:

6. New Business:

- Investment Options:
- - Edward Jones Investments.....Mr. Tim Oskey

7. Controller’s Report: Action.....Mr. Krieg

- Financial Status, Trends, Long-Term Views and Cashflow:
- December Financials Will Be Presented to The Committee:

8. Treasurer’s Report:.....Ms. Atkinson

- Investments:
 - Investment Options:
 - Investment Policy:
- Reimbursement Policy: Action
- Community Committee Member: Action
- Auditor’s Report:.....Ms. Atkinson
 - Subsequent Events.....Dr. Smart
 - Drafts Forwarded.....Dr. Smart
 - USDA Loan LOC.....Dr. Smart
- Change of Committee Membership :.....Ms. Atkinson

9. Executive Director’s Report:.....Dr. Smart

- County Controller Reports:
- Strategic Planning Meeting:

10. Comment and Future Agenda Items:

11. Next Meeting:

- The next regular meeting will be February 14, 2018:

12. Adjournment: Action



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Special Finance Committee Meeting
Wednesday December 6, 2017
9:00 am
Mark Twain Medical Center Education Center - Classroom 5
San Andreas, CA

Un-Approved Minutes

Mark Twain Health Care District Mission Statement

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

1. Call to order:

The meeting was called to order by Treasurer, Susan Atkinson at 9:04am.

2. Roll Call:

Present for roll call was Ms. Atkinson, MSW and Ms. Radford, FNP. Also present were staff, JR Krieg, Controller and Ken Malcoun, District Accountant.

3. Approval of Agenda: Action

Ms. Radford moved to approve the agenda. Ms. Atkinson provided her second and the motion passed 2-0.

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

Hearing none.

5. Consent Agenda: Action

- Un-Approved Finance Committee Meeting Minutes for November 15, 2017:

Ms. Radford moved to accept the Consent Agenda. Ms. Atkinson provided her second and the motion passed 2-0.

6. **Controller's Report:** **Action**.....Mr. Krieg

- **Financial Status, Trends, Long-Term Views and Cashflow:**
 - **November Financials Will Be Presented to The Committee:**

Mr. Krieg: Reported the MTMC books haven't closed yet so the minority interest figures will be adjusted upon closing; the District was on budget for revenues and expenses; the district can expect additional expenses for (Statement of Revenues and Expenses line 10) for Rick Jackson's audited report; line 12 is Operational Consulting Fees for Gary Hicks and line 16 reflects the rental maintenance and repairs.

Dr. Smart: The rental maintenance and repairs will come in under budget and be completed mid-Dec.

Mr. Krieg: The June numbers will change when the audit numbers are corrected.

Mr. Krieg: Will confirm and correct the dates (List of Renters Schedule) to reflect dates rent increase take place and lease end-dates.

Dr. Smart: Requested figures to reflect the investment loss in the minority interest account during the 2008 crash.

7. **Treasurer's Report:**.....Ms. Atkinson

- **Investments:**
 - **Investment Options:**

Ms. Atkinson: Intends to invite Edward Jones to the Jan. meeting. The committee has already had Stockton Bank do a presentation.

- **Investment Policy:**

Ms. Atkinson: The policy is still in Policy Committee and will be brought to the Finance Committee then to the Board.

- **Reimbursement Policy:**

Ms. Atkinson: The reimbursement policy is almost completed and when the Policy Committee has a draft it will be brought to the Finance committee then proceed to the Board.

- **Auditor's Report:**

Ms. Atkinson: The Finance Committee just received the audit report yesterday so would like some time to review it. The plan is to have the Finance Committee review the draft report at their Jan. meeting and for Rick Jackson, JWT & Associates, LLP CPA to present the final report to the Board at their Jan. 24th meeting.

Mr. Krieg: Has reviewed the report and states it is good and includes a “clean opinion” (pg. 6). He referenced (pg. 16, note 1) as a depreciation correction which goes back to 2011.

Ms. Radford: Observed an error (pg. 1) under Property and Equipment stating Angels Camp instead of Valley Springs Clinic.

- **Change of Committee Membership:**

Ms. Atkinson: The Policy Committee is drafting policy to provide for a sitting Finance Committee member to include; qualifications/degree; term of office; Calaveras resident; etc.

8. Executive Director’s Report:

- **County Controller Reports:**

Dr. Smart: Staff contacted the County Controller’s Office and requested on-going reports for future meetings.

9. Comment and Future Agenda Items:

Hearing none.

10. Next Meeting:

- The next regular meeting will be January 10, 2018:

11. Adjournment: Action

Ms. Radford moved to adjourn the meeting at 10:06am. Ms. Atkinson provided her second and the motion passed 2-0.



Rebecca Callen
Auditor-Controller
(209) 754-6343

891 Mountain Ranch Rd.
San Andreas, CA 95249
FAX (209) 754-6888

MEMORANDUM

TO: Special Districts
FROM: Rebecca Callen, Auditor-Controller
DATE: Monday, December 11, 2017
SUBJ: October 2017 is closed

A handwritten signature in black ink, appearing to be "Rebecca Callen", is written over the "SUBJ:" line of the memorandum.

October 2017 is closed.

Should you have any questions, feel free to contact me directly.

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 10/31/2017**

Fund 2720 Mark Twain Hospital

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury	312.48
Total Assets		<u>\$312.48</u>
<u>Liabilities</u>		
Total Liabilities		<u>\$0.00</u>
<u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign	68,162.66
Total Fund Balance		<u>\$68,162.66</u>
Year-to-Date Revenues		\$51.28
Year-to-Date Expenditures		\$67,901.46
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		<u>\$0.00</u>
Total Fund Equity		<u>\$312.48</u>
Total Liabilities and Fund Equity		<u>\$312.48</u>

**County of Calaveras
Budget and Actuals by Budget Class**

As of 10/31/2017

Fiscal Year: 2017

		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	27200010	Mark Twain Hospital				
<u>Taxes</u>						
4010	Current Secured Taxes	0.00	0.00	0.00	0.00	0.00 %
4013	SB2557 Reduction	0.00	0.00	0.00	0.00	0.00 %
4015	Unitary Taxes	0.00	0.00	0.00	0.00	0.00 %
4017	Suppl Current Secured Taxes	0.00	0.00	0.00	0.00	0.00 %
4020	Current Unsecured Taxes	0.00	0.00	0.00	0.00	0.00 %
4027	Suppl Current Unsecured Taxes	0.00	0.00	0.00	0.00	0.00 %
4040	Prior Unsecured Taxes	0.00	0.00	0.00	0.00	0.00 %
Total Taxes		0.00	0.00	0.00	0.00	0.00
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	0.00	0.00	51.28	(51.28)	0.00 %
Total Revenue From Use of Money/ Property		0.00	0.00	51.28	(51.28)	0.00
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	0.00	0.00	0.00	0.00	0.00 %
4465	State Timber Tax	0.00	0.00	0.00	0.00	0.00 %
4580	State Other Aid	0.00	0.00	0.00	0.00	0.00 %
Total Intergovernmental Revenue- State		0.00	0.00	0.00	0.00	0.00
<u>Misc. Revenue</u>						
4724	Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00 %
Total Misc. Revenue		0.00	0.00	0.00	0.00	0.00
Total Revenue		0.00	0.00	51.28	(51.28)	
<u>Services and Supplies</u>						
5411	Special Department Expense	0.00	0.00	67,901.46	(67,901.46)	0.00 %
Total Services and Supplies		0.00	0.00	67,901.46	(67,901.46)	0.00
Total Expenses		0.00	0.00	67,901.46	(67,901.46)	
Total Revenue		0.00	0.00	51.28	(51.28)	
Total Expenses		0.00	0.00	67,901.46	(67,901.46)	
Key Total for	27200010	0.00	0.00	(67,850.18)	67,850.18	

**County of Calaveras
Detail Activity Report
As of 10/31/2017**

Fiscal Year: 2017 - 2018

Dept. Head: 19 - District

Org Key: 27200000 - Mark Twain Hosp Admin

		Status	Budget	Encumbrance	Y-T-D Actuals	Balance	Percent Remaining
27200000	Mark Twain Hosp Admin	Budget Balance (includes activity below)					
3002	Fund Bal Unreserv/Undesign		0.00	0.00	68,162.66	(68,162.66)	0.00 %
Net - Mark Twain Hosp Admin			\$0.00	\$0.00	68,162.66	\$0.00	0.00 %
27200010	Mark Twain Hospital	Budget Balance (includes activity below)					
4010	Current Secured Taxes		0.00	0.00	0.00	0.00	0.00 %
4013	SB2557 Reduction		0.00	0.00	0.00	0.00	0.00 %
4015	Unitary Taxes		0.00	0.00	0.00	0.00	0.00 %
4017	Suppl Current Secured Taxes		0.00	0.00	0.00	0.00	0.00 %
4020	Current Unsecured Taxes		0.00	0.00	0.00	0.00	0.00 %
4027	Suppl Current Unsecured Taxes		0.00	0.00	0.00	0.00	0.00 %
4040	Prior Unsecured Taxes		0.00	0.00	0.00	0.00	0.00 %
4300	Interest		0.00	0.00	51.28	(51.28)	0.00 %
4463	State Homeowners Prop Tax Rel		0.00	0.00	0.00	0.00	0.00 %
4465	State Timber Tax		0.00	0.00	0.00	0.00	0.00 %
4580	State Other Aid		0.00	0.00	0.00	0.00	0.00 %
4724	Other Miscellaneous Revenue		0.00	0.00	0.00	0.00	0.00 %

**County of Calaveras
Detail Activity Report
As of 10/31/2017**

Fiscal Year: 2017 - 2018

Dept. Head: 19 - District

Org Key: 27200010 - Mark Twain Hospital

	Status	Budget	Encumbrance	Y-T-D Actuals	Balance	Percent Remaining
5411	Special Department Expense	0.00	0.00	67,901.46	(67,901.46)	0.00 %
	Net - Mark Twain Hospital	\$0.00	\$0.00	-67,850.18	\$67,850.18	0.00 %



Rebecca Callen
Auditor-Controller
(209) 754-6343

891 Mountain Ranch Rd.
San Andreas, CA 95249
FAX (209) 754-6888

MEMORANDUM

TO: Special Districts
FROM: Rebecca Callen, Auditor-Controller
DATE: 12/21/2017
SUBJ: November 2017 is closed

A handwritten signature in black ink, appearing to be "Rebecca Callen", is written over the "FROM" and "DATE" lines of the memorandum.

November 2017 is closed.

Should you have any questions, feel free to contact us directly.

Happy Holidays to you all

**County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 11/30/2017**

Fund 2720 Mark Twain Hospital

<u>Object Code</u>	<u>Object Description</u>	<u>Balance</u>
<u>Assets</u>		
1006	Cash in Treasury 27200000	1,990.47
Total Assets		<u>1,990.47</u>
 <u>Liabilities</u>		
Total Liabilities		<u>\$0.00</u>
 <u>Fund Balance</u>		
3002	Fund Bal Unreserv/Undesign 27200000	68,162.66
Total Fund Balance		<u>68,162.66</u>
Year-to-Date Revenues		\$1,729.27
Year-to-Date Expenditures		\$67,901.46
Year-to-Date Transfers In		\$0.00
Year-to-Date Transfers Out		\$0.00
Year-to-Date Clearing Accounts		<u>\$0.00</u>
Total Fund Equity		<u>\$1,990.47</u>
Total Liabilities and Fund Equity		<u><u>\$1,990.47</u></u>

**County of Calaveras
Budget and Actuals by Budget Class**

As of 11/30/2017

Fiscal Year: 2017

		Budget	Encumbrance	Y-T-D Actuals	Balance	% Remaining
Org Key:	27200010	Mark Twain Hospital				
<u>Taxes</u>						
4010	Current Secured Taxes	0.00	0.00	0.00	0.00	0.00 %
4013	SB2557 Reduction	0.00	0.00	0.00	0.00	0.00 %
4015	Unitary Taxes	0.00	0.00	0.00	0.00	0.00 %
4017	Suppl Current Secured Taxes	0.00	0.00	0.00	0.00	0.00 %
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4040	Prior Unsecured Taxes	0.00	0.00	0.00	0.00	0.00 %
4465	State Timber Tax	0.00	0.00	0.00	0.00	0.00 %
Total Taxes		0.00	0.00	0.00	0.00	0.00
<u>Revenue From Use of Money/ Property</u>						
4300	Interest	0.00	0.00	51.28	(51.28)	0.00 %
Total Revenue From Use of Money/ Propert		0.00	0.00	51.28	(51.28)	0.00
<u>Intergovernmental Revenue- State</u>						
4463	State Homeowners Prop Tax Rel	0.00	0.00	1,677.99	(1,677.99)	0.00 %
4580	State Other Aid	0.00	0.00	0.00	0.00	0.00 %
Total Intergovernmental Revenue- State		0.00	0.00	1,677.99	(1,677.99)	0.00
<u>Misc. Revenue</u>						
4724	Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00 %
Total Misc. Revenue		0.00	0.00	0.00	0.00	0.00
Total Revenue		0.00	0.00	1,729.27	(1,729.27)	
<u>Services and Supplies</u>						
5411	Special Department Expense	0.00	0.00	67,901.46	(67,901.46)	0.00 %
Total Services and Supplies		0.00	0.00	67,901.46	(67,901.46)	0.00
Total Expenses		0.00	0.00	67,901.46	(67,901.46)	
Total Revenue		0.00	0.00	1,729.27	(1,729.27)	
Total Expenses		0.00	0.00	67,901.46	(67,901.46)	
Key Total for	27200010	0.00	0.00	(66,172.19)	66,172.19	

**County of Calaveras
Detail Activity Report**

As of 11/30/2017

Fiscal Year: 2017 - 2018

Dept. Head: 19 - District

Org Key: 27200000 - Mark Twain Hosp Admin

		Status	Budget	Encumbrance	Y-T-D Actuals	Balance	Percent Remaining
27200000	Mark Twain Hosp Admin	Budget Balance (includes activity below)					
3002	Fund Bal Unreserv/Undesign		0.00	0.00	68,162.66	(68,162.66)	0.00 %
Net - Mark Twain Hosp Admin			\$0.00	\$0.00	68,162.66	\$0.00	0.00 %
27200010	Mark Twain Hospital	Budget Balance (includes activity below)					
4010	Current Secured Taxes		0.00	0.00	0.00	0.00	0.00 %
4013	SB2557 Reduction		0.00	0.00	0.00	0.00	0.00 %
4015	Unitary Taxes		0.00	0.00	0.00	0.00	0.00 %
4017	Suppl Current Secured Taxes		0.00	0.00	0.00	0.00	0.00 %
4020	Current Unsecured Taxes		0.00	0.00	0.00	0.00	0.00 %
4027	Suppl Current Unsecured Taxes		0.00	0.00	0.00	0.00	0.00 %
4040	Prior Unsecured Taxes		0.00	0.00	0.00	0.00	0.00 %
4300	Interest		0.00	0.00	51.28	(51.28)	0.00 %
4463	State Homeowners Prop Tax Rel		0.00	0.00	1,677.99	(1,677.99)	0.00 %
11/30/2017	HOPTR 15% NOV	JE	TX111700032	GS120617C	/ PROP TAX	N/A..N/A	-1,677.99
					Total of Transactions For: 4463	-1,677.99	
4465	State Timber Tax		0.00	0.00	0.00	0.00	0.00 %
4580	State Other Aid		0.00	0.00	0.00	0.00	0.00 %

**County of Calaveras
Detail Activity Report**

As of 11/30/2017

Fiscal Year: 2017 - 2018

Dept. Head: 19 - District

Org Key: 27200010 - Mark Twain Hospital

	Status	Budget	Encumbrance	Y-T-D Actuals	Balance	Percent Remaining
4724	Other Miscellaneous Revenue	0.00	0.00	0.00	0.00	0.00 %
5411	Special Department Expense	0.00	0.00	67,901.46	(67,901.46)	0.00 %
Net - Mark Twain Hospital		\$0.00	\$0.00	-66,172.19	\$66,172.19	0.00 %