

**MARK TWAIN
HEALTH CARE DISTRICT**

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**Finance Committee Meeting
Mark Twain Health Care District Board Room
Mark Twain Medical Center
768 Mountain Ranch Road
San Andreas, CA**

Wednesday April 22, 2026

8:00am

Minutes

Mark Twain Health Care District Mission Statement

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

1. Call to order with Flag Salute:

Meeting called to order by Ms. Hack at 8:05 AM.

2. Roll Call:

Member	In Person	Via Zoom/Phone	Absent	Time of Arrival
Lori Hack	☒			
Richard Randolph	☒			
Patricia Hettinger			☒	

Quorum: Yes

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

Motion to approve agenda by Mr. Randolph

Second: Ms. Hack

Ayes: 2

Nays: 0

This Institution is an Equal Opportunity Provider and Employer
MTHCD Finance Committee Meeting
Minutes April 22, 2026

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

Hearing none.

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

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

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

A. Un-Approved Minutes:

- Finance Committee Meeting – February 25, 2026: – **Action**

Motion to approve consent agenda by Mr. Randolph

Second: Ms. Hack

Ayes: 2

Nays: 0

- Finance Committee Meeting – March 25, 2026 was Cancelled

6. Chief Executive Officer's Report:.....Ms. Gillespie

- General Comments: See attached CEO report -
Attended ribbon cutting for HHSA Mobile Medical Unit
Continued school and community partnerships; youth mental health focus
Active in CSDA and ACHD; board nomination progressing
Participating in ACHD councils for statewide collaboration
- Construction in Progress Updates:.....Ms. Gillespie
 - Both construction projects are progressing.
 - Parking expansion completing July with solar canopy
 - West Wing addition completing July; temporary staff relocations beginning May 4th
- MTMC Walkway Update:.....Ms. Gillespie
 - New bids are in; will be presented at the June Board Meeting

7. **Real Estate Review:**.....Mr. Randolph
No report

8. **Accountant's Report:**.....Ms. Hack / Mr. Wood

- Restating January 2026 Financial Statements – Including Perspective Payment System (PPS) Reconciliation: Public Comment – **Action**
Mr. Wood discussed the fact that the financials presented and approved by the Board for January were restated due to a reconciliation of the process for accounting for PPS payments from prior periods and the allocation of such payments to the financials. These allocations impact mostly on the balance sheet and reflect deferred revenue and accounts receivable changes now that all payment memos have been reviewed and allocated to the years in which they were earned as compared to the monthly revenues for current accounts receivables. After his presentation of the reconciliation process, Mr. Wood presented amended January 2026 financials. The Motion was made to approve the newly restated financials and note that the corrections are made for January.
Motion to Approve by: Mr. Randolph
Second: Ms. Hack
Ayes: 2
Nays: 0
- Restating February 2026 Financial Statements - Including PPS: Public Comment – **Action**
Mr. Wood presented for the first time the February financials to the Committee as the March meeting had been cancelled. Mr. Wood confirmed that all prior PPS payments are reconciled appropriately and that the February financials reflect correct allocations for all revenues. Additionally, the balance sheet reflects the correct assumptions regarding the deferred revenue and receivables. The motion was made to approve the financials as presented.
Motion to Approve by: Mr. Randolph
Second: Ms. Hack
Ayes: 2
Nays: 0
- Presenting March 2026 Financial Statements: Public Comment – **Action**

The March District financials were presented to the Board, and the revenues compared to expenses for the District were favorable, with a surplus year to date of \$882,329. Clinic revenues year to date totaled \$652,671 and compared to expenses remained favorable and exceeded the budget year to date. Clinic encounters increased by 500 compared to last month. The balance sheet remains strong with a good return on investments. Ms. Hack questioned whether the unapplied cash on hand was being allocated as it has risen from about \$100,000 to \$1M over the past several months. Her opinion was that this represents too large of an unknown allocation compared to revenues. Mr. Wood indicated he would take that question back to Mr. Hoenbrink to reconcile this outstanding amount to a lower number. The motion was made to approve the financials with the expectation that the unallocated funds would be addressed in the future financial analysis.

Motion to Approve by: Mr. Randolph

Second: Ms. Hack

Ayes: 2

Nays: 0

9. **Treasurer's Report:**.....Ms. Hack
No report

10. **Comments and Future Agenda Items:**

Hearing none.

11. **Next Meeting:**

Next Finance Committee Meeting – May 27, 2026 at 8am.

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

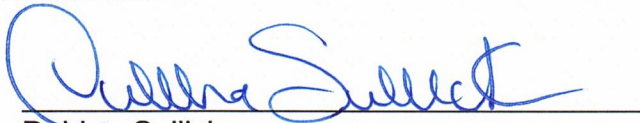
Motion to adjourn by Mr. Randolph

Second: Ms. Hack

Ayes: 2

Nays: 0

Time: 8:54 AM



Debbra Sellick
Secretary