



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

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

**Wednesday September 20, 2023**  
**9:00am**

**Participation: Zoom – Invite information is at the End of the Agenda**  
**Or Participate in Person**

## **Agenda**

### Mark Twain Health Care District Mission Statement

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

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

The purpose of this section of the agenda is to allow comments and input from the public on Matters within the jurisdiction of the Mark Twain Health Care District not listed on the Agenda. (The public may also comment on any item listed on the Agenda prior to Board action on such item.) **Limit 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 Minutes for August. 16, 2023:

**6. Chief Executive Officer’s Report:.....Dr. Smart**

- BHCIP Application Update:
- MTMC – Building Assessment .....Mr. Randolph/Dr. Smart

**7. Real Estate Review:.....Mr. Randolph**

- MOB 704: Stockton Cardiology Lease.....Dr. Smart

**8. Accountant’s Report:.....Mr. Wood**

- August 2023 Financials Will Be Presented: Public Comment- **Action**
- Annual Audit for 2022-2023:
- Reserve Recommendation: Public Comment-**Action**

**9. Treasurer’s Report:.....Ms. Hack**

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

**11. Next Meeting:**

Next Finance Committee Meeting will be October 18, 2023 at 9:00am

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

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Sep 20, 2023 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81064092606?pwd=bFdhdUlzajZFT0d3SVlQaHBNdTA3Zz09>

Meeting ID: 810 6409 2606

Passcode: 735442

One tap mobile

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Dial by your location

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- +1 719 359 4580 US
- +1 253 205 0468 US
- +1 253 215 8782 US (Tacoma)
- +1 689 278 1000 US
- +1 929 205 6099 US (New York)
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Find your local number: <https://us02web.zoom.us/u/kSdg51kFp>



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

**Wednesday August 16, 2023  
 9:00am**

**Participation: Zoom – Invite information is at the End of the Agenda  
 Or Participate in Person**

**UN - Approved Minutes**

Mark Twain Health Care District Mission Statement

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

**1. Call to order with Flag Salute:**

Meeting called to order by Ms. Hack at 9:02am

**2. Roll Call:**

<u>Member</u>	<u>In Person</u>	<u>Via Zoom/Phone</u>	<u>Absent</u>	<u>Time of Arrival</u>
<u>Lori Hack</u>	X			
<u>Richard Randolph</u>	X			
<u>Patricia Bettinger</u>	X			

**Quorum: Yes**

**3. Approval of Agenda:**

Motion to approve agenda by Mr. Randolph  
Second: Ms. Bettinger  
Ayes: 3  
Nays: 0

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

Hearing None

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

**A. Un-Approved Minutes:**

- Finance Committee Meeting Minutes for July 19, 2023:

Motion to approve Consent Agenda and minutes by Mr. Randolph  
Second: Ms. Hack  
Ayes: 3  
Nays: 0

**6. Chief Executive Officer's Report:**

- Capital Improvement Budget Update (Clinic):

Walk-thru of the Clinic to assess replacement needs on 9/8/23

- BHCIP Application Update:

The Planning Department is currently researching the original VSHWC plans of construction to review the addition to the clinic.

- MTMC – Building Assessment

The subcommittee will meet to review and discuss the Building Assessment needs for MTMC.

**7. Real Estate Review:**

Stockton Cardiology is up for extension on sublease of 704 Mountain Ranch Rd, Suite 101

- MOB 704: (Suites 104 – 105) – Calaveras County Behavioral Health:

The Calaveras Department of Health office needs to relocate for approx. 1-2 years during construction of the new Behavior Health Project in San Andreas. 704 Mountain Ranch Rd., Suite 104 is available.

**8. Accountant’s Report:**

- July 2023 Financials Will Be Presented: Public Comment- **Action**

July was a good month for the clinic. The Interest & Reserves are still strong.

Motion to approve July Financials with I & R Report by Ms. Bettinger

Second: Mr. Randolph

Ayes: 3

Nays: 0

- Annual Audit for 2022-2023:

The auditor has been sent all the information requested to date.

**9. Treasurer’s Report:**

No Report

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

Hearing None

**11. Next Meeting:**

Next Finance Committee Meeting will be September 20, 2023 at 9:00am

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

Motion to adjourn by Mr. Randolph

Second: Ms. Bettinger

Ayes: 3

Nays: 0

Time: 10:19am

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: August 16, 2023 MTHCD Finance Committee Meeting

Time: Aug 16, 2023 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/83249153968?pwd=ZDJ6cUw5eEkrR1FHRVZrZXBEa3V0Zz09>

Meeting ID: 832 4915 3968

Passcode: 216010

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**MARK TWAIN  
HEALTH CARE DISTRICT**

P. O. Box 95  
San Andreas, CA 95249  
(209) 754-4468 Phone  
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**Agenda Item:** Financial Reports for August 2023

**Item Type:** Action

**Submitted By:** Rick Wood, Accountant

**Presented By:** Rick Wood, Accountant

**BACKGROUND:**

The August 2023 financial reports are attached for your review and approval.

WAHOOOOOOOOOOOOO!!! Two months in a row 😊

Mark Twain Health Care District				
Direct Clinic Financial Projections				
		8/31/23		
		<b>Actual</b>	<b>Y-T-D</b>	<b>2023/2024</b>
		<b>Month</b>	<b>Actual</b>	<b>Budget</b>
4083.49	Urgent care Gross Revenues	619,636	1,288,933	7,455,963
4083.60	Contractual Adjustments	(89,028)	(134,074)	(1,573,878)
	Net Patient revenue	530,608	1,154,859	5,882,085
	<b>Total Other Revenue</b>	<b>530,608</b>	<b>1,154,859</b>	<b>5,882,085</b>
	Non labor expenses	(282,716)	(596,179)	(3,742,372)
	Total Expenses	(483,078)	(984,811)	(6,655,498)
	<b>Net Expenses over Revenues</b>	<b>47,530</b>	<b>170,048</b>	<b>(773,413)</b>



Mark Twain Health Care District						
Annual Budget Recap						
	08/31/23	2022 - 2023 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	1,868,437	10,538,718	7,455,963	1,332,755	0	1,750,000
Total Revenue	1,868,437	10,538,718	7,455,963	1,332,755	0	1,750,000
Expenses	(1,475,728)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Total Expenses	(1,475,728)	(10,316,786)	(8,229,376)	(1,303,690)	(177,900)	(605,820)
Surplus(Deficit)	392,710	221,933	(773,413)	29,065	(177,900)	1,144,180
<b>Historical Totals</b>	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						<b>DRAFT</b>
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
	(323,567)	(305,579)	(549,710)	(550,970)	(527,872)	(576,658)
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	(487,374)	(507,779)	(430,419)	(540,634)	(547,627)	(691,685)
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
	(636,595)	(667,632)	(1,258,828)	(1,236,253)	(1,068,554)	(1,298,656)
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	(115,159)	(212,780)	<b>84,671</b>	(22,389)	(95,377)	(293,261)
	Jan-23	Feb-23	Mar-23	Apr-23	May-23	Jun-23
	(304,048)	(1,003,063)	(868,056)	(871,876)	(851,960)	(679,760)
	Jul-23	Aug-23				
	<b>197,850</b>	<b>392,710</b>				

Mark Twain Health Care District										
Direct Clinic Financial Projections										
			8/31/23			VSHWC				
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2023/2024 Budget
4083.49	Urgent care Gross Revenues	621,330	619,636	(1,694)	99.73%	1,242,661	1,288,933	46,273	103.72%	7,455,963
4083.60	Contractual Adjustments	(131,157)	(89,028)	42,129	67.88%	(262,313)	(134,074)	128,239	51.11%	(1,573,878)
	Net Patient revenue	490,174	530,608	40,434	108.25%	980,348	1,154,859	174,512	117.80%	5,882,085
						0				
4083.90	Flu shot, Lab income, physicals					0				
4083.91	Medical Records copy fees					0				
9108.00	Other - Plan Incentives & COVID Relief					0	-			
			0			0	0			0
	<b>Total Other Revenue</b>	<b>490,174</b>	<b>530,608</b>	<b>40,434</b>	<b>108.25%</b>	<b>980,348</b>	<b>1,154,859</b>	<b>174,512</b>	<b>117.80%</b>	<b>5,882,085</b>
7083.09	Other salaries and wages	(192,606)	(164,714)	27,892	85.52%	(385,211)	(321,055)	64,156	83.35%	(2,311,267)
7083.10	Payroll taxes	(12,318)	(12,186)	132	98.93%	(24,636)	(24,722)	(86)	100.35%	(147,816)
7083.12	Vacation, Holiday and Sick Leave	(9,729)	0	9,729	0.00%	(19,459)	0	19,459	0.00%	(116,751)
7083.13	Group Health & Welfare Insurance	(20,000)	(22,275)	(2,275)	111.38%	(40,000)	(40,482)	(482)	101.20%	(240,000)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(6,486)	0	6,486	0.00%	(12,972)	0	12,972	0.00%	(77,834)
7083.16	Workers Compensation insurance	(1,622)	(1,187)	434	73.21%	(3,243)	(2,374)	869	73.21%	(19,458)
7083.18	Other payroll related benefits		0			0	0			
	Total taxes and benefits	(50,155)	(35,648)	14,507	71.08%	(100,310)	(67,577)	32,732	67.37%	(601,859)
	<b>Labor related costs</b>	<b>(242,761)</b>	<b>(200,362)</b>	<b>42,399</b>	<b>82.53%</b>	<b>(485,521)</b>	<b>(388,632)</b>	<b>96,889</b>	<b>80.04%</b>	<b>(2,913,126)</b>
7083.05	Marketing	(1,000)	(243)	757	24.31%	(2,000)	(243)	1,757		(12,000)
7083.20.01	Medical - Physicians	(105,562)	(69,845)	35,717	66.17%	(211,123)	(132,452)	78,671	62.74%	(1,266,738)
7083.20.02	Dental - Providers	0	(9,350)			0	(15,950)			
7083.20.03	Behavior Health - Providers	0				0	0			
7083.22	Consulting and Management fees	(2,500)	(3,005)	(505)	120.22%	(5,000)	(5,678)	(678)	113.56%	(30,000)
7083.23	Legal - Clinic	(417)	(3,315)	(2,898)	795.60%	(833)	(3,315)	(2,482)		(5,000)
7083.25	Registry Nursing personnel	0								
7083.26	Other contracted services	(18,583)	(32,758)	(14,175)	176.28%	(37,167)	(67,132)	(29,965)	180.62%	(223,000)
7083.29	Other Professional fees	(1,000)	(490)	510	49.00%	(2,000)	(3,865)	(1,865)	193.25%	(12,000)
7083.36	Oxygen and Other Medical Gases	(58)	(49)	10	83.21%	(117)	(97)	20	83.21%	(700)
7083.38	Pharmaceuticals	0	0	0		0	0	0		0
7083.41.01	Other Medical Care Materials and Supplies	(56,792)	(23,777)	33,015	41.87%	(113,583)	(102,167)	11,417	89.95%	(681,500)
7083.41.02	Dental Care Materials and Supplies - Clinic	0	(16,777)	(16,777)		0	(39,359)	(39,359)		
7083.41.03	Behavior Health Materials	0	(71)	(71)		0	(362)	(362)		
7083.44	Linens	0								
7083.48	Instruments and Minor Medical Equipment	0	0	0		0	0	0		
7083.74	Depreciation - Equipment	(17,917)	(24,501)	(6,585)	136.75%	(35,833)	(49,003)	(13,170)		(215,000)
7083.45	Cleaning supplies	0	0	0		0	0	0		
7083.62	Repairs and Maintenance Grounds	(417)	(1,020)	(603)	244.80%	(833)	(1,020)	(187)	122.40%	(5,000)
7083.72	Depreciation - Bldgs & Improvements	(62,083)	(36,526)	25,557	58.83%	(124,167)	(73,052)	51,114	58.83%	(745,000)
7083.80	Utilities - Electrical, Gas, Water, other	(6,417)	(3,422)	2,995	53.33%	(12,833)	(10,972)	1,862	85.49%	(77,000)
8870.00	Interest on Debt Service	(21,490)	(43,416)	(21,926)	202.03%	(42,981)	(43,416)	(436)	101.01%	(257,883)
7083.43	Food	(333)	(244)	89	73.33%	(667)	(285)	381	42.80%	(4,000)
7083.46	Office and Administrative supplies	(2,092)	(3,163)	(1,072)	151.23%	(4,183)	(6,049)	(1,866)	144.60%	(25,100)
7083.69	Other purchased services	(1,250)	(1,253)	(3)	100.24%	(2,500)	(2,363)	137	94.54%	(15,000)
7083.81	Insurance - Malpractice	(2,758)	(2,826)	(67)	102.44%	(5,517)	(5,651)	(134)	102.44%	(33,100)
7083.82	Other Insurance - Clinic	0	0	0		0	(20,875)	(20,875)		
7083.83	Licenses & Taxes	(125)	0	125	0.00%	(250)	0	250	0.00%	(1,500)
7083.85	Telephone and Communications	(2,500)	(4,381)	(1,881)	175.25%	(5,000)	(8,540)	(3,540)	170.80%	(30,000)
7083.86	Dues, Subscriptions & Fees	(2,500)	0	2,500	0.00%	(5,000)	(200)	4,800	4.00%	(30,000)
7083.87	Outside Training	(375)	0	375	0.00%	(750)	0	750	0.00%	(4,500)
7083.88	Travel costs	(279)	(2,283)	(2,004)	817.72%	(558)	(4,132)	(3,574)	740.06%	(3,350)
7083.89	Recruiting	(3,333)	0	3,333	0.00%	(6,667)	0	6,667	0.00%	(40,000)
8895.00	Let's All Smile	(2,083)	0	2,083	0.00%	(4,167)	0	4,167	0.00%	(25,001)
	Non labor expenses	(311,864)	(282,716)	29,148	90.65%	(623,729)	(596,179)	27,550	95.58%	(3,742,372)
	Total Expenses	(554,625)	(483,078)	(71,547)	87.10%	(1,109,250)	(984,811)	124,438	88.78%	(6,655,498)
	<b>Net Expenses over Revenues</b>	<b>(64,451)</b>	<b>47,530</b>	<b>(31,113)</b>	<b>195%</b>	<b>(128,902)</b>	<b>170,048</b>	<b>298,950</b>	<b>207%</b>	<b>(773,413)</b>

Mark Twain Health Care District										
Rental Financial Projections		Rental								
		8/31/23								
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2023/2024 Budget
9260.01	Rent Hospital Asset amortized	89,333	89,566	233	100.26%	178,667	179,173	507	100.28%	1072000
	<b>Rent Revenues</b>	89,333	89,566	233	100.26%	178,667	179,173	507	100.28%	1,072,000
9520.62	Repairs and Maintenance Grounds		0			0	0			
9520.80	Utilities - Electrical, Gas, Water, other	(77,500)	(77,937)	(437)	100.56%	(155,000)	(119,078)	35,922	76.82%	(930,000)
9520.85	Telephone & Communications	(572)	(360)	211	63.01%	(1,143)	(721)	422	63.05%	(6,860)
9520.72	Depreciation	(8,285)	(8,473)	(188)	102.27%	(16,570)	(16,987)	(417)	102.52%	(99,420)
9520.82	Insurance									
	Total Costs	(86,357)	(86,770)	(414)	100.48%	(172,713)	(136,786)	35,927	79.20%	(1,036,280)
	<b>Net</b>	2,977	2,796	(181)	93.92%	5,953	42,388	36,434	712.00%	35,720
9260.02	MOB Rents Revenue	19,044	22,260	3,216	116.89%	38,088	40,676	2,588	106.80%	228,527
9521.75	MOB rent expenses	(22,284)	(22,274)	10	99.96%	(44,568)	(42,489)	2,079	95.33%	(267,410)
	<b>Net</b>	(3,240)	(14)	3,226	0.45%	(6,481)	(1,813)	4,668	27.97%	(38,883)
9260.03	Child Advocacy Rent revenue	796	796	0	100.00%	1,591	1,591	0	100.00%	9,548
9522.75	Child Advocacy Expenses	0	(225)	(225)	0.00%	0	(775)	(775)	0.00%	
	<b>Net</b>	796	571	(225)	71.72%	1,591	816	(775)	51.30%	9,548
9260.04	Sunrise Pharmacy Revenue	1,890	1,872	(18)	99.05%	3,780	3,744	3,744	0.00%	22,680
7084.41	Sunrise Pharmacy Expenses	0	0	0		0	0	0		
	Total Revenues	111,063	114,494	3,431	103.09%	222,126	225,185	3,059	101.38%	1,332,755
	Total Expenses	(108,641)	(109,270)	(629)	100.58%	(217,282)	(180,050)	37,232	82.86%	(1,303,690)
	<b>Summary Net</b>	2,422	5,224	2,802	215.68%	4,844	45,135	40,291	931.74%	29,065

Mark Twain Health Care District									
Projects, Grants and Support									
	8/31/2023								
		2020/2021	2021/2022	2022/2023	2023/2024	Month to-Date	Actual	Actual	Actual
		Actual	Budget	Budget	Budget	Budget	Month	Y-T-D	vs Budget
Project grants and support		(20,325)	(667,000)	(85,000)	(177,900)	(12,983)	(19,156)	(25,436)	29.92%
8890.00 Community Grants		(3,754)		(50,000)					
8890.00 Friends of the Calaveras County Fair Foundation			(628,000)						
8890.00 Veterans Support		0	0			0		0	
8890.00 Mens Health		0	0			0		0	
8890.00 Miscellaneous (TBD)					(100,000)				
8890.00 Steps to Kick Cancer - October		0	0			0		0	
8890.00 Ken McInturf Laptops		(2,571)							
8890.00 Doris Barger Golf		0	0			0	(1,000)	(2,500)	
8890.00 Stay Vertical		(14,000)	(14,000)	(35,000)	(37,900)	(6,317)	(170)	(4,950)	13.06%
8890.00 AED for Life					(40,000)	(6,667)	(17,986)	(17,986)	44.96%
8890.00 Golden Health Grant Awards									
8890.00 Calaveras Senior Center Meals									
8890.00 High school ROP (CTE) program			(25,000)						
<b>Project grants and support</b>		<b>(20,325)</b>	<b>(667,000)</b>	<b>(85,000)</b>	<b>(177,900)</b>	<b>(12,983)</b>	<b>(19,156)</b>	<b>(25,436)</b>	<b>29.92%</b>

Mark Twain Health Care District									
General Administration Financial Projections		Admin						8/31/2023	
		2020/2021	2021/2022	2022/2023	2023/2024	Month To-date	Actual	Actual	Actual
		Actual	Actual	Budget	Budget	Budget	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	39,321	21,936	100,000	350,000	58,333	39,067	77,133	22.04%
9160.00	Property Tax Revenues	1,233,836	1,253,632	1,250,000	1,300,000	216,667	108,333	216,667	16.67%
9010.00	Gain on Sale of Asset								
9400.00	Miscellaneous Income	19,978.41	6,122.50						
5801.00	Rebates, Sponsorships, Refunds on Expenses	236,723.76	1,000.00						
5990.00	Other Miscellaneous Income								
9108.00	Other Non-Operating Revenue-GRANTS				100,000			49,786	49.79%
9205.03	Miscellaneous Income (1% Minority Interest)	(23,789)	(44,257)			0	22,451	10,733	
	<b>Summary Revenues</b>	<b>1,506,070</b>	<b>1,238,434</b>	<b>1,350,000</b>	<b>1,750,000</b>	<b>275,000</b>	<b>169,851</b>	<b>354,319</b>	<b>20.25%</b>
8610.09	Other salaries and wages	(273,071)	(243,983)	(259,732)	(326,606)	(54,434)	(25,807)	(58,455)	17.90%
8610.10	Payroll taxes	(10,079)	(11,174)	(19,934)	(24,985)	(4,164)	(1,427)	(3,378)	13.52%
8610.12	Vacation, Holiday and Sick Leave			(15,584)	(16,976)	(2,829)			0.00%
8610.13	Group Health & Welfare Insurance			(12,107)	(17,607)	(2,935)			0.00%
8610.14	Group Life Insurance					0			
8610.15	Pension and Retirement	(3,736)	(4,008)	(10,389)	(11,317)	(1,886)			0.00%
8610.16	Workers Compensation insurance	924	(924)	(2,597)	(2,829)	(472)			0.00%
8610.18	Other payroll related benefits	(800)				0			0.00%
	Benefits and taxes	(13,691)	(16,106)	(60,611)	(73,714)	(12,286)	(1,427)	(3,378)	4.58%
	<b>Labor Costs</b>	<b>(286,762)</b>	<b>(260,089)</b>	<b>(320,343)</b>	<b>(400,320)</b>	<b>(66,720)</b>	<b>(27,234)</b>	<b>(61,833)</b>	<b>15.45%</b>
8610.22	Consulting and Management Fees	(4,548)	(7,244)	(50,000)	(50,000)	(8,333)	(293)	(587)	1.17%
8610.23	Legal	(4,528)	(1,874)	(5,000)	(4,000)	(667)	(1,092)	(10,159)	253.98%
8610.24	Accounting /Audit Fees	(62,977)	41,962	(40,000)	(36,000)	(6,000)	(8,704)	(8,790)	24.42%
8610.05	Marketing	(2,031)	(8,984)	(8,000)	(12,000)	(2,000)			
8610.43	Food			(2,000)	(2,000)	(333)			0.00%
8610.46	Office and Administrative Supplies	(8,306)	(6,895)	(10,000)	(4,500)	(750)	(674)	(1,781)	39.58%
8610.62	Repairs and Maintenance Grounds	0	(1,250)	(5,000)	(500)	(83)			0.00%
8610.69	Other- IT Services	(11,066)	(9,063)	(10,000)	(7,000)	(1,167)	(686)	(4,599)	65.70%
8610.74	Depreciation - Equipment			(12,041)		0			
8610.75	Rental/lease equipment					0			
8610.80	Utilities					0			
8610.82	Insurance	4,257	(54,354)	(60,000)	(44,000)	(7,333)		(54,063)	122.87%
8610.83	Licenses and Taxes								
8610.85	Telephone and communications								
8610.86	Dues, Subscriptions & Fees	(9,648)	(21,422)	(8,000)	(20,000)	(3,333)	(100)	(7,400)	37.00%
8610.87	Outside Trainings	(585)	(1,556)	(5,000)	(10,000)	(1,667)	(1,085)	(1,145)	11.45%
8610.88	Travel					0			0.00%
8610.89	Recruiting	(2,812)	(912)		(500)	(83)			0.00%
8610.90	Other Direct Expenses	(90,083)	(7,575)	(10,000)	(15,000)	(2,500)	(500)	(1,000)	6.67%
8610.95	Other Misc. Expenses								
8888.00	Calaveras Wellness Foundation								
	Non-Labor costs	(192,327)	(79,167)	(225,041)	(205,500)	(34,250)	(13,134)	(89,524)	43.56%
	Total Costs	(479,090)	(339,256)	(545,384)	(605,820)	(100,970)	(40,369)	(151,357)	24.98%
	<b>Net</b>	<b>1,026,980</b>	<b>899,178</b>	<b>804,616</b>	<b>1,144,180</b>	<b>174,030</b>	<b>129,483</b>	<b>202,962</b>	<b>17.74%</b>

**Mark Twain Health Care District**  
**Balance Sheet**  
As of August 31, 2023

	<b>Total</b>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1001.10 Umpqua Bank - Checking	144,943
1001.20 Umpqua Bank - Money Market	6,445
1001.30 Bank of Stockton	264,965
1001.40 Five Star Bank - MTHCD Checking - Closed	0
1001.45 Five Star Bank - MTHCD Checking NEW	880,097
1001.50 Five Star Bank - Money Market	276,490
1001.60 Five Star Bank - VSHWC Checking	31,277
1001.65 Five Star Bank - VSHWC Payroll	39,777
1001.90 US Bank - VSHWC	18,132
1001.98 Calaveras Wellness Foundation	100,000
1820 VSHWC - Petty Cash	400
<b>Total Bank Accounts</b>	<b>1,762,527</b>
<b>Accounts Receivable</b>	
1201.00 Accounts Receivable	60,122
1210.00 Grants Receivable	23,714
1215.00 Settlements	488,746
<b>Total Accounts Receivable</b>	<b>572,582</b>
<b>Other Current Assets</b>	
1003.10 CalTRUST Operational Reserve Fund	30,939
1004.10 CLASS Lease & Contract Reserve Fund	2,524,277
1004.20 CLASS Loan Reserve Fund	2,103,580
1004.30 CLASS Capital Improvement Reserve Fund	2,545,277
1004.40 CLASS Technology Reserve Fund	1,049,093
1150.05 Due from Calaveras County	1,300,000
1160.00 Lease Receivable	166,262
1202.00 Prior Year Grant Revenue	6,211
1205.50 Allowance for Uncollectable Clinic Receivables	247,468
1205.51 Cash To Be Reconciled	220,071
1300.00 Prepaid Expense (USDA)	-43,416
<b>Total Other Current Assets</b>	<b>10,149,761</b>
<b>Total Current Assets</b>	<b>12,484,870</b>
<b>Fixed Assets</b>	
1200.00 District Owned Land	286,144
1200.10 District Land Improvements	150,308
1200.20 District - Building	2,123,678
1200.30 District - Building Improvements	2,276,956
1200.40 District - Equipment	715,764
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,691,262
1220.10 VSHWC - Buildngs	5,875,622
1220.20 VSHWC - Equipment	935,565
1221.00 Pharmacy Construction	48,536
1521.10 CIP Land	2,662
1521.20 CIP Buildings	30,388
1600.00 Accumulated Depreciation	-8,506,577
<b>Total Fixed Assets</b>	<b>6,701,516</b>

<b>Other Assets</b>	
1710.10 Minority Interest in MTMC - NEW	418,712
1810.60 Capitalized Lease Negotiations	306,912
1810.65 Capitalized Costs Amortization	13,905
<b>Total Intangible Assets</b>	<b>320,818</b>
2219.00 Capital Lease	5,842,371
2260.00 Lease Receivable - Long Term	841,774
<b>Total Other Assets</b>	<b>7,423,675</b>
<b>TOTAL ASSETS</b>	<b>26,610,061</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000.00 Accounts Payable (MISC)	167,706
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>167,706</b>
2001.00 Other Accounts Payable (Credit Card)	23,218
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>23,218</b>
2010.00 USDA Loan Accrued Interest Payable	84,955
2021.00 Accrued Payroll - Clinic	95,023
2022.00 Accrued Leave Liability	42,068
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	6,451
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2200.00 Due to Calaveras Wellness Foundation	103,200
2270.00 Deferred Revenue	84,580
<b>Total Other Current Liabilities</b>	<b>561,839</b>
<b>Total Current Liabilities</b>	<b>752,763</b>
<b>Long-Term Liabilities</b>	
2128.01 Deferred Capital Lease	317,325
2128.02 Deferred Utilities Reimbursement	580,455
2129.00 Other Third Party Reimbursement - Calaveras County	1,083,333
2130.00 Deferred Inflows of Resources	269,375
2210.00 USDA Loan - VS Clinic	6,719,951
2240.00 Lease Payable - Long Term	596,895
<b>Total Long-Term Liabilities</b>	<b>9,567,334</b>
<b>Total Liabilities</b>	<b>10,320,097</b>
<b>Equity</b>	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	128,655
3900.00 Retained Earnings	-4,600,188
<b>Net Income</b>	<b>392,710</b>
<b>Total Equity</b>	<b>16,289,964</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>26,610,062</b>

**Investment & Reserves Report  
31-Aug-23**

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>6/30/2023 Balance</b>	<b>2023/2024 Allocated</b>	<b>2023/2024 Interest</b>	<b>8/31/2023 Balance</b>
Valley Springs HWC - Operational Reserve Fund	2,200,000	30,658	0	281	30,939
Capital Improvement Fund	3,000,000	2,522,220	0	23,057	2,545,277
Technology Reserve Fund	250,000	1,039,589	0	9,504	1,049,093
Lease, Contract, & Utilities Reserve Fund	1,700,000	2,501,410	0	22,867	2,524,277
Communiuty Programs Reserve Fund	250,000				
Lease Termination Reserve Fund	3,250,000				
Loan Reserve Fund	2,000,000	2,084,524	0	19,056	2,103,580
Reserves & Contingencies	12,650,000	8,178,401	0	74,765	8,253,166

<b>Reserves</b>	<b>8/31/2023</b>	<b>2023-2024 Interest Earned</b>	
Valley Springs HWC - Operational Reserve Fund	30,939	281	789,589
<b>Total Reserve Funds</b>	<b>30,939</b>	<b>281</b>	1,590,999

Lease & Contract Reserve Fund	2,524,277	22,867
Loan Reserve Fund	2,103,580	19,056
Capital Improvement Fund	2,545,277	23,057
Technology Reserve Fund	1,049,093	9,504
<b>Total CA-CLASS Reserve Funds</b>	<b>8,222,227</b>	<b>74,484</b>

<b>Five Star</b>		
General Operating Fund- Closed	0	0
General Operating Fund - NEW	940,179	20
Money Market Account	276,490	2,308
Valley Springs - Checking	31,277	10
Valley Springs - Payroll	40,677	9
<b>Total Five Star</b>	<b>1,288,624</b>	<b>2,347</b>

<b>Umpqua Bank</b>		
Checking	144,943	0
Money Market Account	6,445	0.11
Investments	0	0
<b>Total Savings &amp; CD's</b>	<b>151,389</b>	<b>0.11</b>

<b>Bank of Stockton</b>	<b>264,965</b>	<b>21</b>
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<b>Total in interest earning accounts</b>	<b>9,958,143</b>	<b>77,133</b>
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Beta Dividends 1 & 2	0
CSDA Training Scholarship	0
Anthem Rebate	0

<b>Total Without Unrealized Loss</b>	<b>77,133</b>
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Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CA CLASS investment pool, all of which meet those standards; the individual investment transactions of the CA CLASS Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.



**Mark Twain Health Care District**  
**Bill Payment List**  
**August 2023**

	<b>Date</b>	<b>Num</b>	<b>Vendor</b>	<b>Amount</b>
MTHCD-Operating	08/07/2023	5279	3-Day Crowns @ 38 Smiles Dental Laboratory	-397.02
	08/21/2023	5305	3-Day Crowns @ 38 Smiles Dental Laboratory	-573.53
	08/28/2023	5327	Alpine Natural Gas	-117.08
	08/21/2023	5306	AmerisourceBergen	-4,737.30
	08/28/2023	5328	Anthem Blue Cross	-20,240.81
	08/28/2023	5329	Arnaudo Bros., L.P.	-23,156.12
	08/28/2023	5330	AT&T - 209-772-1005	-190.68
	08/28/2023	5331	AT&T 209-772-2791 VSHWC	-238.95
	08/21/2023	5307	AT&T 248 134-3045	-4.28
	08/21/2023	5308	AT&T 248 134-7000(754)	-25.69
	08/21/2023	5309	AT&T 248-134-7000 952	-8.56
	08/21/2023	5310	AT&T 754-9362	-220.63
	08/21/2023	5311	AT&T 831-000-9975	-1,628.00
	08/21/2023	5312	AT&T OneNet	-101.06
	08/21/2023	5313	Benco Dental Supply Co.	-2,498.04
	08/07/2023	5280	Best Best & Krieger, LLP	-9,157.00
	08/28/2023	5332	Best Best & Krieger, LLP	-4,983.00
	08/21/2023	5314	BETA Healthcare Group	-4,012.65
	08/21/2023	5315	Calaveras Power Agency	-62,719.37
	08/07/2023	5281	Calaveras Public Utility District	-7,373.56
	08/28/2023	5333	California Special Districts Association - Financial	-1,972.24
	08/02/2023	ACH 8/2/23	Christian Bader	-6,600.00
	08/07/2023	5282	CHW, LLP	-750.00
	08/21/2023	5316	CHW, LLP	-750.00
	08/07/2023	5283	City of Angels	-908.62
	08/07/2023	5284	Dannette Larsh	-350.00
	08/21/2023	5317	Day Denture Laboratory	-644.58
	08/07/2023	5285	Debbra Sellick	-100.00
	08/07/2023	5286	Diana Coleman	-524.00
	08/07/2023	5287	Donna Koplen	-330.76
	08/02/2023	ACH 8/2/23	Dr. Deborah Salom	-11,576.00
	08/09/2023	5304	G Tour Photos	-490.00
	08/02/2023	ACH 8/2/23	Harvard M. Robbins, M.D.	-11,666.67
	08/07/2023	5288	Healthcare Clinical Laboratories	-161.59
	08/07/2023	5289	Jacquelyne Youngquist	-2,060.00
	08/02/2023	ACH 8/2/23	James Mosson	-13,890.00
	08/07/2023	5290	Jennifer Scheidt	-210.00
	08/07/2023	5291	Johanna Vermeltfoort	-100.00
	08/01/2023	5277	Kathleen Dunphy Fine Art	-232.42
	08/21/2023	5318	Kelly Frederick	-160.00
	08/28/2023	5334	Kirk Stout	-769.00
	08/07/2023	5292	Linda Reed	-100.00
	08/07/2023	5293	Lori Hack	-100.00
	08/21/2023	5319	Louise Carniglia	0.00

08/23/2023	5326	Mark Twain Medical Center Foundation	-1,000.00
08/02/2023	ACH 8/2/23	Martha Tapia, DO	-13,673.33
08/21/2023	5320	Modesto Welding Products	-48.54
08/21/2023	5321	Nuance Communications, Inc.	-158.00
08/28/2023	5335	Nuance Communications, Inc.	-237.00
08/28/2023	5336	PG&E 0529233604-6 Copper Clinic	-3,810.21
08/07/2023	5294	PG&E 2070234150-2 Traffic Control	-81.39
08/07/2023	5295	PG&E 7845103478-5 - Centralized Scheduling	-904.24
08/07/2023	5296	PG&E 1022075267-8 - Traffic Control	-45.06
08/21/2023	5322	PG&E 1115246270-8 SOMO	-3,999.14
08/07/2023	5297	PG&E 3991832007-6 Cancer	-340.90
08/21/2023	5323	PG&E 4263039970-9 Hospital	-7,760.04
08/07/2023	5298	PG&E 7402140630-6 SAFMC	-733.83
08/07/2023	5299	PG&E 8919598400-3 Cancer/Infusion	-1,324.03
08/07/2023	5300	PG&E 9610376900-4-James Dalton (Angels Camp)	-6,342.96
08/01/2023	5278	Rachall Crowe	-1,325.20
08/07/2023	5301	Radiologica	-1,923.00
08/07/2023	5302	Richard Randolph	-100.00
08/07/2023	5303	Robert G. Gish Consultants, LLC	-750.00
08/28/2023	5337	Sparkles	-200.00
08/28/2023	5338	Sport Hill Trucking	-550.00
08/21/2023	5324	TheraCom, LLC	-5,353.15
08/02/2023	ACH 8/2/23	Thomas Drakes	-11,050.00
08/21/2023	5325	TINA TERRADISTA	-71.05

**Total for 1001.45 Five Star  
Checking-MTHCD-Operating**

**-\$ 258,610.28**

# Mark Twain Health Care District

## Journal

August 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
08/01/2023	Journal Entry	7/23 CC Payable		Credit Card Payable	2001.00	2001.00 Credit Card Payable	\$30,150.27	
				Credit Card Payable	1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$30,150.27
							<b>\$30,150.27</b>	<b>\$30,150.27</b>
08/01/2023	Journal Entry	7/23 CWF Donation		Donation Deposit	1001.98	1001.98 Five Star Bank - Calaveras Wellness Foundation	\$100,000.00	
				Donation Deposit	2200.00	2200.00 Due to Calaveras Wellness Foundation		\$100,000.00
							<b>\$100,000.00</b>	<b>\$100,000.00</b>
08/01/2023	Journal Entry	CPR1- AED for Life		CPR1- AED for Life - 10 AEDs	1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$17,985.83
				CPR1- AED for Life - 10 AEDs	8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	\$17,985.83	
							<b>\$17,985.83</b>	<b>\$17,985.83</b>
08/08/2023	Journal Entry	22/23 401k Contrib		22/23 401k 8% Contribution	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$6,130.25
				22/23 401k 8% Contribution	2000.10	2000.10 Other Accounts Payable	\$6,130.25	
							<b>\$6,130.25</b>	<b>\$6,130.25</b>
08/10/2023	Journal Entry	8/10/23 VSHWC Deposit		8/10/23 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$2,692.97
				8/10/23 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$2,692.97	
							<b>\$2,692.97</b>	<b>\$2,692.97</b>
08/11/2023	Journal Entry	8/11/23 Payrun #141		Pay Period 7/23/23 - 8/5/23	8610.09	8610.09 Other salaries and wages - Admin.	\$12,687.83	
				Pay Period 7/23/23 - 8/5/23	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$57,168.12	
				Pay Period 7/23/23 - 8/5/23	7083.09.02	7083.09.02 Dental Salaries and Wages	\$15,619.53	
				Pay Period 7/23/23 - 8/5/23	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$9,787.05	
				Pay Period 7/23/23 - 8/5/23	8610.10	8610.10 Payroll taxes - Admin.	\$183.97	
				Pay Period 7/23/23 - 8/5/23	7083.10	7083.10 Payroll taxes - Clinic	\$1,185.14	
				Pay Period 7/23/23 - 8/5/23	8610.10	8610.10 Payroll taxes - Admin.	\$513.23	
				Pay Period 7/23/23 - 8/5/23	7083.10	7083.10 Payroll taxes - Clinic	\$4,828.24	
				Pay Period 7/23/23 - 8/5/23	7083.10	7083.10 Payroll taxes - Clinic	\$173.99	
				Pay Period 7/23/23 - 8/5/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,738.22
				Pay Period 7/23/23 - 8/5/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$10,682.94
				Pay Period 7/23/23 - 8/5/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$11,060.49
				Pay Period 7/23/23 - 8/5/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,381.38
				Pay Period 7/23/23 - 8/5/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$173.99
				Pay Period 7/23/23 - 8/5/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$841.09
				Pay Period 7/23/23 - 8/5/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$5,268.42
				Pay Period 7/23/23 - 8/5/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,351.90
				Payroll Processing Fee -Pay Period 7/23/23 - 8/5/23	8610.22	8610.22 Consulting and Management Fees - District	\$270.38	
				Payroll Processing Fee -Pay Period 7/23/23 - 8/5/23	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,081.52	
				Pay Period 7/23/23 - 8/5/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$30,037.02	
				Pay Period 7/23/23 - 8/5/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$30,037.02
				Pay Period 7/23/23 - 8/5/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$66,000.57
							<b>\$133,536.02</b>	<b>\$133,536.02</b>
08/15/2023	Journal Entry	7/23 Athena Charge		7/23 Athena Health Charge	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$24,674.03
				7/23 Athena Health Charge	7083.26	7083.26 Other contracted services - Clinic	\$24,674.03	

# Mark Twain Health Care District

## Journal

August 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							<b>\$24,674.03</b>	<b>\$24,674.03</b>
08/25/2023	Journal Entry	8/25/23 Payrun# 142		Pay Period 8/6/23 - 8/19/23	8610.09	8610.09 Other salaries and wages - Admin.	\$13,119.26	
				Pay Period 8/6/23 - 8/19/23	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$56,200.24	
				Pay Period 8/6/23 - 8/19/23	7083.09.02	7083.09.02 Dental Salaries and Wages	\$16,547.29	
				Pay Period 8/6/23 - 8/19/23	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$9,391.37	
				Pay Period 8/6/23 - 8/19/23	8610.10	8610.10 Payroll taxes - Admin.	\$190.23	
				Pay Period 8/6/23 - 8/19/23	7083.10	7083.10 Payroll taxes - Clinic	\$1,175.13	
				Pay Period 8/6/23 - 8/19/23	8610.10	8610.10 Payroll taxes - Admin.	\$539.97	
				Pay Period 8/6/23 - 8/19/23	7083.10	7083.10 Payroll taxes - Clinic	\$4,646.98	
				Pay Period 8/6/23 - 8/19/23	7083.10	7083.10 Payroll taxes - Clinic	\$176.53	
				Pay Period 8/6/23 - 8/19/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,730.72
				Pay Period 8/6/23 - 8/19/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$10,373.90
				Pay Period 8/6/23 - 8/19/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$10,829.51
				Pay Period 8/6/23 - 8/19/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,253.17
				Pay Period 8/6/23 - 8/19/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$176.53
				Pay Period 8/6/23 - 8/19/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,095.26
				Pay Period 8/6/23 - 8/19/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$4,630.65
				Pay Period 8/6/23 - 8/19/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$115.00
				Payroll Processing Fee -Pay Period 8/6/23 - 8/19/23	8610.22	8610.22 Consulting and Management Fees - District	\$23.00	
				Payroll Processing Fee -Pay Period 8/6/23 - 8/19/23	7083.22	7083.22 Consulting and Management fees - Clinic	\$92.00	
				Pay Period 8/6/23 - 8/19/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$29,363.83	
				Pay Period 8/6/23 - 8/19/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$29,363.83
				Pay Period 8/6/23 - 8/19/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$66,897.26
							<b>\$131,465.83</b>	<b>\$131,465.83</b>
08/25/2023	Journal Entry	8/25/23 Check 5319		Returned check #5319- Pos. Pay	1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$480.00	
				Returned check #5319- Pos. Pay	8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.		\$480.00
							<b>\$480.00</b>	<b>\$480.00</b>
08/31/2023	Journal Entry	8/23 Prop Tax Revenue		8/23 Prop Tax Revenue	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$108,333.33	
				8/23 Prop Tax Revenue	9160.00	9160.00 Property Tax Revenues - District		\$108,333.33
							<b>\$108,333.33</b>	<b>\$108,333.33</b>
08/31/2023	Journal Entry	8/23 Cap. Costs		8/23 Cap. Costs	1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				8/23 Cap. Costs	1810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							<b>\$993.24</b>	<b>\$993.24</b>
08/31/2023	Journal Entry	8/23 VS Depreciation		8/23 VS Depreciation	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$36,526.18	
				8/23 VS Depreciation	7083.74	7083.74 Depreciation - Equipment - Clinic	\$10,467.06	
				8/23 VS Depreciation	7083.74	7083.74 Depreciation - Equipment - Clinic	\$14,034.38	
				8/23 VS Depreciation	1600.00	1600.00 Accumulated Depreciation		\$61,027.62
							<b>\$61,027.62</b>	<b>\$61,027.62</b>
08/31/2023	Journal Entry	8/23 MOB Rents		8/23 MOB Rents	9260.02	9260.02 MOB Rents Revenue		\$14,217.57
				8/23 MOB Rents	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$14,217.57	
				8/23 MOB Rents	9260.03	9260.03 Child Advocacy Rent Revenue		\$795.68
				8/23 MOB Rents	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$795.68	

# Mark Twain Health Care District

## Journal

August 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							<b>\$15,013.25</b>	<b>\$15,013.25</b>
08/31/2023	Journal Entry	8/23 Capital Lease		8/23 Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				8/23 Capital Lease	9260.01	9260.01 Deferred Lease Income		\$25,072.72
				8/23 Capital Lease	2219.00	2219.00 Capital Lease		\$10,433.87
				8/23 Capital Lease	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				8/23 Capital Lease	9260.01	9260.01 Deferred Lease Income		\$64,493.41
							<b>\$100,000.00</b>	<b>\$100,000.00</b>
08/31/2023	Journal Entry	8/23 Depreciation		8/23 Depreciation	9520.72	9520.72 Depreciation	\$8,473.13	
				8/23 Depreciation	2219.00	2219.00 Capital Lease		\$8,473.13
							<b>\$8,473.13</b>	<b>\$8,473.13</b>
08/31/2023	Journal Entry	8/23 CC Recon		RJ Pro August Desktop Support/ROBODOC/VSHWC McKesson	7083.26	7083.26 Other contracted services - Clinic	\$2,054.00	
				CVS - ROBODOC cart supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$221.76	
				Amazon - ROBODOC Medicine Box	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$52.02	
				National CPR - CPR certifications	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$23.32	
				Henry Schein - Dentrix	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$765.15	
				IntakeQ - BH forms	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$71.30	
				Round Table Pizza- Staff Appreciation Lunch	7083.43	7083.43 Food - Clinic	\$184.42	
				Fusion Grill - Community Relations	7083.43	7083.43 Food - Clinic	\$60.00	
				FP Mailing Solutions- Postage	7083.46	7083.46 Office and Administrative supplies - Clinic	\$608.17	
				Michaels - Decor for Lobby	7083.46	7083.46 Office and Administrative supplies - Clinic	\$239.28	
				Staples - Office Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$484.83	
				Canva.com - Anniversary Party Invites	7083.46	7083.46 Office and Administrative supplies - Clinic	\$37.00	
				Walmart - Anniversary Party Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$23.05	
				4imprint.com - Anniversary Party Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,096.10	
				Amazon - Anniversary Party Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$624.80	
				Instacard - badges	7083.46	7083.46 Office and Administrative supplies - Clinic	\$50.00	
				Calaveras Mini Storage	7083.69	7083.69 Other purchased services - Clinic	\$155.00	
				MedStatix - July/Aug Invoices	7083.69	7083.69 Other purchased services - Clinic	\$442.00	
				Clark Pest Control - August Service	7083.69	7083.69 Other purchased services - Clinic	\$88.00	
				ProScreening	7083.69	7083.69 Other purchased services - Clinic	\$94.00	
				MedPro Disposal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$118.65	
				Cal-Waste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$378.69	
				Language Line Translation Services	7083.85	7083.85 Telephone and Communications - Clinic	\$59.25	
				AT&T - former T2T Phone Lines	7083.85	7083.85 Telephone and Communications - Clinic	\$401.58	
				Sphinx Medical - CallMyDoc	7083.85	7083.85 Telephone and Communications - Clinic	\$2,101.70	
				Staples - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$343.37	
				Amazon - Accounting Office Printer	8610.46	8610.46 Office and Administrative Supplies -	\$215.56	

# Mark Twain Health Care District

## Journal

August 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Supplies		District		
				AT&T - Sierra (Programs) phone	8610.46	8610.46 Office and Administrative Supplies - District	\$110.96	
				Treat's - Bottled Water	8610.46	8610.46 Office and Administrative Supplies - District	\$4.39	
				T-Mobile - Internet	8610.69	8610.69 Other - IT Services- District	\$102.80	
				Quickbooks	8610.69	8610.69 Other - IT Services- District	\$200.00	
				RJ Pro August Desktop Support	8610.69	8610.69 Other - IT Services- District	\$383.00	
				Office 365 Annual	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$99.99	
				ACHD Conference Registration - Dr. Smart	8610.87	8610.87 Outside Training's - Admin.	\$1,025.00	
				Study.com - Accounting Classes	8610.87	8610.87 Outside Training's - Admin.	\$59.99	
				Umpqua Credit Card Payable	2001.00	2001.00 Credit Card Payable		\$23,217.60
							<b>\$23,217.60</b>	<b>\$23,217.60</b>
08/31/2023	Journal Entry	8/23 US Bank Recon	8/23 US Bank Recon		1001.90	1001.90 U.S. Bank - VSHWC		\$836,674.94
			8/23 US Bank Recon		1001.45	1001.45 Five Star Checking-MTHCD-Operating	\$836,674.94	
							<b>\$836,674.94</b>	<b>\$836,674.94</b>
08/31/2023	Journal Entry	8/23 AR Revenue	8/23 AR Revenue		4083.49	4083.49 VSHWC Gross Revenues		\$616,943.00
			8/23 AR Revenue		4083.60	4083.60 Contractual Adjustments	\$89,028.00	
			8/23 AR Revenue		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$458,576.85
			8/23 AR Revenue		1001.90	1001.90 U.S. Bank - VSHWC	\$458,576.85	
			8/23 AR Revenue		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$77,837.65	
			8/23 AR Revenue		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$247,468.00	
			8/23 AR Revenue		1205.51	1205.51 Cash to be Reconciled		\$247,468.00
			8/23 AR Revenue		1205.51	1205.51 Cash to be Reconciled	\$450,077.35	
							<b>\$1,322,987.85</b>	<b>\$1,322,987.85</b>
08/31/2023	Journal Entry	8/23 Bank Adj	8/23 Bank Adj - Clear Duplicate payment record		1001.45	1001.45 Five Star Checking-MTHCD-Operating		\$5,528.85
			8/23 Bank Adj		8610.24	8610.24 Accounting / Audit Fees - District	\$5,528.85	
							<b>\$5,528.85</b>	<b>\$5,528.85</b>
08/31/2023	Journal Entry	8/23 Cal-Trust Recon	8/23 Cal-Trust Recon		1003.10	1003.10 Operational Reserve Fund	\$125.70	
			8/23 Cal-Trust Recon		9060.00	9060.00 Income, Gains & losses from investments - District		\$125.70
							<b>\$125.70</b>	<b>\$125.70</b>
08/31/2023	Journal Entry	8/23 CA CLASS Recon	8/23 CA CLASS Recon		1004.10	1004.10 Lease and Contract Reserve Fund	\$11,624.23	
			8/23 CA CLASS Recon		1004.20	1004.20 Loan Reserve Fund	\$9,686.93	
			8/23 CA CLASS Recon		1004.30	1004.30 Capital Improvement Reserve Fund	\$11,720.93	
			8/23 CA CLASS Recon		1004.40	1004.40 Technology Reserve Fund	\$4,831.04	
			8/23 CA CLASS Recon		9060.00	9060.00 Income, Gains & losses from investments - District		\$37,863.13
							<b>\$37,863.13</b>	<b>\$37,863.13</b>
08/31/2023	Journal Entry	8/23 Minority Int.	8/23 Minority Interest		9205.03	9205.03 Minority Interest MTSJ Ops - NEW		\$22,107.26
			8/23 Minority Interest		9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$344.05
			8/23 Minority Interest		1710.10	1710.10 Minority Interest in MTMC - NEW	\$22,451.31	
							<b>\$22,451.31</b>	<b>\$22,451.31</b>
<b>TOTAL</b>							<b>\$2,989,805.15</b>	<b>\$2,989,805.15</b>

Aug-23

\$ 2,054.00	7083.26	RJ Pro	August Services	\$ 2,054.00	7083.26 - OTHER CONTRACTED SERVICES - CLINIC
\$ 10,238.47	7083.41.01	Mickesson Medical	Medical Supplies		
\$ 221.76	7083.41.01	CVS	RoboDoc Cart Supplies		
\$ 52.02	7083.41.01	Amazon	RoboDoc Medicine Boxes		
\$ 23.32	7083.41.01	CPR Foundation	CPR Certificates		
\$ 10,535.57	7083.41.01			\$ 10,535.57	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 765.15	7083.41.02	Henry Schein	Dentrix Dental Systems	\$ 765.15	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 71.30	7083.41.03	IntakeQ	Psychiatric BH Forms	\$ 71.30	7083.41.03 -BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$ 184.42	7083.43	Round Table Pizza	Staff Appreciation Lunch		
\$ 60.00	7083.43	Fusion Grill	Community Relations	\$ 244.42	7083.43 - FOOD - CLINIC
\$ 608.17	7083.46	FP Mailing Solutions	Postage Machine Reload		
\$ 239.28	7083.46	Michaels	Décor for Lobby		
\$ 484.83	7083.46	Staples	Office Supplies		
\$ 37.00	7083.46	Canva.com	Anniversary Party Invitations		
\$ 23.05	7083.46	Walmart.com	Jars for Anniversary Party		
\$ 1,096.10	7083.46	4imprint.com	Anniversary Party Supplies		
\$ 624.80	7084.46	Amazon	Anniversary Party Supplies		
\$ 50.00	7083.46	Instacard	Badges		
\$ 3,163.23	7083.46			\$ 3,163.23	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 7083.62	7083.62		Doors (Kirk Stout)		
\$ 7083.62	7083.62	Air Filter Supply	HVAC filters	\$ -	7083.62 - Repairs & Maint Grounds
\$ 155.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		
\$ 442.00	7083.69	MEDSTATIX	July/Aug Invoices		
\$ 88.00	7083.69	Clark Pest Control	August services		
\$ 94.00	7083.69	ProScreening	Background checks/Credentials	\$ 779.00	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 118.65	7083.80	MedPro Disposal	Waste Removal		
\$ 378.69	7083.80	Cal-Waste	Trash Removal	\$ 497.34	7083.80 - UTILITIES - CLINIC
\$ 59.25	7083.85	Language Line	Translation Services		
\$ 401.58	7083.85	AT&T	Previous T2T Oncall Cell phones (2)		
\$ 2,101.70	7083.85	Sphinx Medical	CallMyDoc	\$ 2,562.53	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$ 343.37	8610.46	Staples	Office Supplies		
\$ 215.56	8610.46	Amazon	Office Supplies/Printer supplies		
\$ 110.96	8610.46	AT&T	Phone for S. Dickey		
\$ 4.39	8610.46	Treat's	Bottled Water		
\$ 674.28	8610.46			\$ 674.28	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 102.80	8610.69	T-Mobile	District internet		
\$ 200.00	8610.69	QUICKBOOKS	MONTHLY SUB/1099 filing		
\$ 383.00	8610.69	RJ Pro	August Invoices		
\$ 8610.69	8610.69	Streamline	Annual Fee	\$ 685.80	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 99.99	8610.86	Microsoft 365	Annual Subscription	\$ 99.99	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$ 1,025.00	8610.87	Carbonite	Annual Meeting - Dr. Smart		
\$ 59.99	8610.87	ACHD	Accounting Classes	\$ 1,084.99	8610.87 - OUTSIDE TRAINING - DISTRICT
\$ 23,217.60	8610.87	Study.com		\$ 23,217.60	



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**Agenda Item:** Reserves – Policy 25 2023  
**Item Type:** Action  
**Submitted By:** Rick Wood, Accountant  
**Presented By:** Rick Wood, Accountant

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**BACKGROUND:**

Policy #25 requires the annual review of the reserve accounts. On Tuesday, September 12<sup>th</sup>, CEO Dr. Randy Smart met with the accounting staff to review the reserve policy and account balances, and are making the following recommendation:

- Drop the Technology Reserve Fund balance to the target amount of \$250,000
- Drop the Lease, Contract, & Utility Reserve Fund to the target amount of \$1,700,000
- Add to the Operational Reserve Fund \$1,000,000
- Add to the new Community Programs Reserve Fund \$100,000
- Add to the new Lease Termination Reserve Fund the remaining balance of \$490,999

Some quick notes:

- The Operational Reserve Fund is used throughout the year for cash flow purposes.
- The renewed commitment of Dignity Health to invest serious dollars in the hospital has given staff the confidence that the need to aggressively fund the Lease Termination Reserve Fund is not our highest priority.



## Reserve Policy:

### 1. Purpose:

The Mark Twain Health Care District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the District's Reserve Policy. The Reserve Policy is modeled after the California Special Districts Association: **Special District Reserve Guidelines**. (2<sup>nd</sup> edition). This policy establishes the procedure and level of reserve funding to achieve the following specific goals:

- a. Fund replacement and major repairs for the District's physical assets
- b. Fund regular replacement of computer/technology hardware and software
- c. Fund designated conservation projects/programs or other special uses not otherwise funded by grants or requiring additional monetary support. (\$3 million)
- d. Fund Capital improvements
- e. Maintain Minimal operational sustainability in periods of economic uncertainty
- f. Fund long term Debt and contract obligations for 2-3 years ongoing

The District shall account for reserves as required by Governmental Accounting Standards Board Statement No. 54, which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract or District policy shall be deemed "assigned" reserves.

### 2. Policy:

Use of District Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors.

- a. **Technology Reserve Fund:**  
Technology Reserves will accumulate from existing unrestricted funds. The minimum target amount of Technology Reserves will be \$250,000.
- b. **Valley Springs Health & Wellness Center; Operational Reserve Fund:**  
Designated Project/Special Use Reserves will accumulate from existing unrestricted funds with a minimum target amount of \$2,200,000. The Reserve amount will be determined on each annual review and be based on the projected and historical expense of the Center. This fund will provide for 180 days of operational expenses.
- c. **Lease and Contract Reserve Fund:**  
Financial obligations related to long-term leases and contracts that exceed more than one year and are ongoing will be reserved. Examples of this would be the utility payment obligations in the MTMC lease. The minimum target amount of the Lease and Contract Reserve Fund will be \$1,700,000.
- d. **Capital Improvement Reserve Fund:**  
Capital Improvements Reserve will accumulate from existing unrestricted funds with a

minimum target amount of \$3,000,000. Designated Capital Improvement Funds may be used to cover major facility improvements (construction installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system installation, parking lot and outside lighting improvements etc.).

- e. Loan Reserve Fund:  
Any long-term loans (greater than 5 years) will have a debt service reserve fund that will encompass three years of debt payment on an ongoing basis. This fund will have a minimum target amount of \$1,300,000.
- f. Community Programs Reserve Fund:  
To fund community grant programs/opportunities to further provide health related services to Calaveras County. This fund will have a minimum target amount of \$250,000.
- g. Lease Termination Reserve Fund:  
To fund operations in the event of lease termination. This fund will have a minimum target amount of \$3,250,000.

### **3. Using Reserve Funds:**

- a. Technology Reserve:  
Technology Reserves will be used to purchase hardware and software in support of District operations, with the intent of maintaining modern technology for employees and patients. This fund can also be used for technology-dependent equipment such as radiology or electrocardiography.
- b. Valley Springs Health & Wellness Center; Operational Reserve Fund can be used to support operations at the center, including all line items listed on the Valley Springs Health & Wellness Center operations budget.
- c. Lease and Contract Reserve Fund can be used to meet lease and contract long-term obligations such as utility payments.
- d. Capital Improvements Reserve:  
Capital Improvements Reserves shall be limited to cost related to making changes to improve or maintain capital assets, increase their useful life, or add to the value of these assets.
- e. Loan Reserve Fund: Any long-term loans (greater than 5 years) will have a debt service reserve fund that will encompass three years of debt payments on an ongoing basis. This fund is designated primarily, but not exclusively, to the USDA 30-yr construction loan.
- f. Community Programs Reserve Fund: To be used in conjunction with the Grants Committee and their recommendations to the full Board.
- g. Lease Termination Reserve Fund: To be used to fund operations in the event of lease termination.

### **4. Monitoring Reserve Levels:**

The Chief Executive Officer in collaboration with the District Accountant or CFO, shall perform a reserve status analysis annually, to be provided to the Board of Directors for annual deliberation / approval of Budget and Reserve Funds.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- a. When a major change in conditions threatens the reserve, levels established by this policy or calls into question the effectiveness of this policy.
  
- b. Upon Chief Executive Officer and/or Board request.

Reference: Special District Reserve Guidelines, California Special Districts Association, 2<sup>nd</sup> edition