



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 95249

9:00 am
Wednesday October 20, 2021

Participation: Zoom - Invite information is at the End of the Agenda
Or 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: Public Comment - **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:** Public Comment - **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.

A. **Resolution 2021 – 09:** Public Comment - **Action**

- **Authorizing Remote Teleconference Meetings of The Board of Directors for a 30-Day Period.**

B. **Un-Approved Minutes:**

- Finance Committee Meeting Minutes for September 15, 2021:

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

- Grant Summary:

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

8. **Accountant’s Report:** Public Comment - **Action**Mr. Wood

- September 2021 Financials Will Be Presented to The Committee:
- Annual Audit – July 1, 2020 – June 30, 2021 Update:

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

- Finance Committee Workshop – Oct. 14, 2021:

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

11. **Next Meeting:**

- Wed. Nov. 10, 2021, at 9am. (Meeting Changed Due to Holidays)

12. **Adjournment:** - **Action**

Traci Tapps is inviting you to a scheduled Zoom meeting.

Topic: Mark Twain Health Care District Finance Committee Meeting

Time: Oct 20, 2021 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88559768161?pwd=Q3VBeDkyN3RYdndBU3R3aUUvejNKZz09>

Meeting ID: 885 5976 8161

Passcode: 828379

One tap mobile

+16699006833,,88559768161#,,,,*828379# US (San Jose)

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+1 669 900 6833 US (San Jose)

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+1 253 215 8782 US (Tacoma)

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

Meeting ID: 885 5976 8161

Passcode: 828379

Find your local number: <https://us02web.zoom.us/u/k6EpONQ9>

Effective - Mar 17, 2020.

California Gov. Gavin Newsom issued [Executive Order \(N-29-20\)](#), which, in part, supersedes Paragraph 11 of Executive Order (N-25-20) issued on Thursday. The new Executive Order excuses a legislative body, under the Ralph M. Brown Act, from providing a physical location for the public to observe and comment if certain conditions are met. A physical location does not need to be provided if the legislative body:

1. Holds a meeting via teleconferencing and allows members of the public to observe and address the meeting telephonically or otherwise electronically;"
2. Implements a procedure for receiving and "swiftly resolving" requests for reasonable modification or accommodations from individuals with disabilities, consistent with the Americans with Disabilities Act, and resolving any doubt in favor of accessibility.
3. Gives advance notice of the public meeting and posts agendas according to the timeframes and procedures already prescribed by the Brown Act (i.e. 72 hours for regular meetings and 24 hours for special meetings) and
4. Gives notice of the means by which members of the public may observe the meeting and offer public comment, in each instance where notice or agendas are posted.



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Resolution No. 2021-09
Authorizing Remote Teleconference Meetings of The Board of
Directors for A 30-Day Period

Whereas, the Mark Twain Health Care District is committed to preserving and nurturing public access and participation in meetings of the Board of Directors; and

WHEREAS, all meetings of the Mark Twain Health Care District’s legislative bodies are open and public, as required by the Ralph M. Brown Act (Cal. Gov. Code 54950 – 54963), so that any member of the public may attend, participate, and watch the District’s Board conduct its business; and

WHEREAS, the Brown Act, Government Code section 54953(e), makes provisions for remote teleconferencing participation in meetings by members of a legislative body, without compliance with the requirements of Government Code section 54953(b)(3), subject to the existence of certain conditions; and

WHEREAS, a required condition is that a state of emergency is declared by the Governor pursuant to Government Code section 8625, proclaiming the existence of conditions of disaster or of extreme peril to the safety of persons and property within the state caused by conditions as described in Government Code section 8558; and

WHEREAS, it is further required that state or local officials have imposed or recommended measures to promote social distancing; and

WHEREAS, such conditions now exist in the District, specifically, the Governor proclaimed a State of Emergency on March 4, 2020 due to COVID-19; and

WHEREAS, on June 11, 2021, the State Public Health Officer ordered all individuals to follow the state guidance on face coverings and its website recommends physical distancing; and

WHEREAS, as a consequence of the state of emergency and the state and local public health guidance, the Board of Directors does hereby find that the Mark Twain Health Care District shall conduct its meetings without compliance with paragraph (3) of subdivision (b) of Government Code section 54953, as authorized by subdivision (e) of section 54953, and shall comply with the requirements to provide the public with access to the meetings as prescribed in paragraph (2) of subdivision (e) of section 54953; and

WHEREAS, members of the public will be able to participate remotely through the digital means listed on the meeting agenda.

Oct. 20, 2021 Finance Committee Meeting

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”.
This Institution is an Equal Opportunity Provider and Employer

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

Section 1. Recitals. The Recitals set forth above are true and correct and are incorporated into this Resolution by this reference.

Section 2. Remote Teleconference Meetings. The Chief Executive Officer is hereby authorized and directed to take all actions necessary to carry out the intent and purpose of this Resolution including, conducting open and public meetings in accordance with Government Code section 54953(e) and other applicable provisions of the Brown Act.

Section 3. Effective Date of Resolution. This Resolution shall take effect immediately upon its adoption and shall be effective for 30 days, or such time the Board of Directors adopts a subsequent resolution in accordance with Government Code section 54953(e)(3) to extend the time during which the District may continue to teleconference without compliance with paragraph (3) of subdivision (b) of section 54953.

Section 4: Certification. The Clerk of the Board shall certify to the passage and adoption of this Resolution and cause it to be maintained in the records of the District.

Adopted, Signed, and Approved this 20th day of October 2021.

Linda Reed, President _____

STATE OF CALIFORNIA)

COUNTY OF)

CALAVERAS) ss

I, Debra Sellick, Secretary of the Mark Twain Health Care District Board of Directors Do Hereby Certify that the forgoing Resolution No. 2021 – 09 was duly adopted by the Board of Directors of said District at a Meeting held on the 20th day of October 2021 by the following vote:

Ayes:

Nays:

Absent:

Abstain:

Attest: Debra Sellick, Secretary: _____

Oct. 20, 2021 Finance Committee Meeting

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**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
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**Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA 95249**

**9:00 am
Wednesday September 15, 2021**

**Participation: Zoom - Invite information is at the End of the Agenda
Or 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 9:03am.

2. Roll Call:

	Present	Via Zoom/Phone	Absent	Time of Arrival
Lori Hack	X			
Richard Randolph	X			

***Public seat vacant.**

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

Public Comment: None

Motion: Mr. Randolph

Second: Ms. Hack

Vote: 2-0

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

Hearing None

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

Hearing None

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Aug. 18, 2021:

Public Comment: None

Motion: Mr. Randolph

Second: Ms. Hack

Vote: 2-0

6. Chief Executive Officer's Report:

- Parking Canopy: was designed to provide shade and for rain protection. USDA was going to finance it with left over funds (\$55,000). When building permit was requested, the county deemed it "new construction". So we have had to develop a site plan and employ architects. It went to the Planning Commission in August and was approved. We were notified of a 25% increase in material costs since the estimate. Mark Twain Health care District has decided not to continue with the project.

- Grant Summary:

Handout was presented listing 11 grants in process.

**Zoom meeting was hacked and disrupted. Ended Zoom meeting and restarted with same meeting link.*

7. Real Estate Review:

Rent increases for the rentals have been implemented to date.

8. Accountant's Report: Public Comment - **Action**

- August 2021 Financials Will Be Presented to The Committee:

Mr. Wood to meet with the financial advisors then schedule Virtual Workshop for Finance Committee members to attend. The goal of the workshop is to provide better understanding of Financial Practices.

- Annual Audit – July 1, 2020 – June 30, 2021 Update:

Mr. Wood and the bookkeeper have been working on the Balance Sheet and preparing information to send to the auditor.

Public Comment: None

Motion: to approve Sept. 2021 Financials and the Interest & Reserves Report by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

8. Treasurer's Report:

Nothing to report.

9. Comments and Future Agenda Items:

Hearing None

11. Next Meeting:

- Wed. Oct. 20, 2021, at 9am.
- Virtual Meeting No Longer Authorized. The Bill is currently on the Governor's desk waiting for final ruling.

12. Adjournment: - **Action**

Public Comment: None

Motion: Mr. Randolph

Second: Ms. Hack

Vote: 2-0

Time: 10:12am

Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Sept 15, 2021 Finance Committee Meeting
Time: Sep 15, 2021 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/81309158606?pwd=dIFkc1duRVdBZzJCWDZUT0pkVWY2UT09>

Meeting ID: 813 0915 8606

Passcode: 794248

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+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

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Meeting ID: 813 0915 8606

Passcode: 794248

Find your local number: <https://us02web.zoom.us/u/kbWaAg1Bj3>

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GRANT SUMMARY

GRANT #	GRANT	DESCRIPTION	AMOUNT	RECEIVED	SPENT	REPORTING DEADLINE	REPORTING	STATUS	AUDIT	NOTES
1	ARPA (HRSA)	AMERICAN RESCUE PLAN (RHCCTM)	\$ 100,000.00	\$ 100,000.00	\$ 6,601.04	Interim 8/31/21 Expenditure 10/31/21	Yearly until 2026	RECEIVED	POSSIBLE	COVID 19 testing/mitigation/Lost Revenue/COVID Pay
2	CMS, MIPS	HI-TECH	\$ 8,500.00	\$ 8,500.00	\$ -	9/15/2021	DONE	APPROVED	NO	\$8,500 = Robbins
3	FEMA #1	COVID VACCINATION CLINIC	\$ 37,995.00	\$ 37,995.00	\$ 21,898.89	9/30/2021	Monthly	RECEIVED	YES	Vax Clinic Costs
4	FEMA #2	COVID EXPENSES (2020)	\$ 67,716.00	\$ -	\$ 67,716.00	9/30/2021	DONE	UNDER REVIEW	YES	2020 Expenses
5	HRSA	COVID TESTING (RHCCT)	\$ 49,461.42	\$ 49,461.42	\$ 28,913.02	3/31/2022	Monthly	RECEIVED	POSSIBLE	Abbott/Mickesson
6	CARES (HRSA)	PROVIDER RELIEF (PRF) (Unreimbursed Expenses)	\$ 103,253.23	\$ 103,253.23	\$ 224,809.01	Use Funds by 12/31/21 1/31/2022		RECEIVED	YES	21% Ins./ 1099/utilities/Lost Revenue
7	HRSA	COVID PR (Tony Jones)	\$ 49,529.00	\$ -	\$ 2,711.23	10/30/2022	Orly starting 10/31/21	APPROVED	POSSIBLE	Vaccination confidence
8	CHC	RURAL INTERNET	\$ 15,000.00	\$ 15,020.16	\$ 15,020.16	On Going	Monthly	RECEIVED	CHC	Paid to CHC \$3,004.20
9	ANTHEM	LIST BELOW	\$ 136,500.00	\$ 95,918.30	\$ 59,455.73		Maybe	PORTION RECEIVED	NO	6 projects w/reporting
		Behavior Health	\$ 50,000.00	\$ 50,000.00	\$ 35,440.49		10/1/2021	RECEIVED		27% BH wages
		Hepatology	\$ 30,000.00	\$ 30,000.00	\$ 13,577.64		10/1/2021	RECEIVED		
		ABPM	\$ 5,000.00	\$ 5,000.00	\$ 2,019.30		10/20/2021	RECEIVED		Need 2 Units
		COVID Testing	\$ 14,000.00	\$ -	\$ -			PENDING		
		Student Vaccinations	\$ 35,000.00	\$ 8,418.30	\$ 8,418.30		WEEKLY	RECEIVED		
		Mammography	\$ 2,500.00	\$ 2,500.00	\$ -			RECEIVED		
10	CCI	Advancing BH Equity in Primary Care	\$ 75,000.00	\$ -	\$ -	8/17/2021		APPROVED		
11	PROVIDER RELIEF FUND	PHASE 4 - REVENUE LOSS	TBD	\$ -	\$ 461,711.69		9/29/2021	APPLIED		Lost Revenue

TOTALS

\$642,954.65 \$410,148.11 \$427,125.08

Last Updated 10/14/2021
2:51 PM



**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 (as of September, 2021)
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

The September, 2021 financial statements are attached for your review and approval.

- The September 2021 financials are presented here. Please remember the June 30, 2021 financials (our previous Fiscal Year) will stay in “DRAFT” form until the Audit is completed later this year.
- The County of Calaveras sent us our final payment for the previous fiscal year, but we are **still** waiting for the final reconciliation documents.
- We had a great conversation on 10/14/21 regarding the deferred revenue we carry on the Balance Sheet, and we will have an update to present at the Finance Committee meeting on our progress.
- The Balance Sheet shows a strong cash position.
- The Investment & Reserves Report shows the reserve allocations, along with the interest income allocations.

Mark Twain Health Care District						
Annual Budget Recap						
	09/30/21	2021 - 2022 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	1,568,547	5,865,872	3,191,007	1,374,865	0	1,300,000
Total Revenue	1,568,547	5,865,872	3,191,007	1,374,865	0	1,300,000
Expenses	(2,002,914)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Total Expenses	(2,002,914)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Surplus(Deficit)	(434,367)	(633,235)	(1,127,128)	209,608	(667,000)	951,285
Historical Totals	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						DRAFT
	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)	(434,367)			

Mark Twain Health Care District									
Direct Clinic Financial Projections									
					VSHWC				9/30/2021
		2019/2020	2020/2021	2020/2021	2021/2022	2021 - 2022			
		Actual	Unaudited	Budget	Budget	Month to-Date	Actual Month	Actual Y-T-D	Actual vs Budget
4083.49	Urgent care Gross Revenues	1,170,321	2,824,838	4,674,075	5,013,050	1,253,262	336,687	925,139	18.45%
4083.60	Contractual Adjustments	(953,773)	(1,038,761)	(1,087,124)	(1,848,793)	(462,198)	(147,307)	(458,530)	
	Net Patient revenue	216,548	1,786,077	3,586,951	3,164,257	791,064	189,380	466,609	14.75%
						0			
4083.90	Flu shot, Lab income, physicals			1,000	1,000	250			0.00%
4083.91	Medical Records copy fees			750	750	188			0.00%
4083.92	Other - Plan Incentives			30,000	25,000	6,250			0.00%
			0	31,750	26,750	6,688	0	0	0.00%
	Total Other Revenue	216,548	1,786,077	3,618,701	3,191,007	797,752	189,380	466,609	14.62%
7083.09	Other salaries and wages	(648,607)	(1,030,670)	(1,008,540)	(1,503,975)	(375,994)	(89,943)	(310,395)	20.64%
7083.10	Payroll taxes	(53,339)	(80,787)	(78,666)	(108,979)	(27,245)	(6,676)	(23,744)	21.79%
7083.12	Vacation, Holiday and Sick Leave			(9,077)	(90,239)	(22,560)			0.00%
7083.13	Group Health & Welfare Insurance	(31,164)	(132,724)	(49,982)	(169,346)	(42,337)	(11,267)	(36,694)	21.67%
7083.14	Group Life Insurance			(1,614)		0			
7083.15	Pension and Retirement		(632)	(25,214)	(1,987)	(497)			0.00%
7083.16	Workers Compensation insurance	(13,597)	(16,697)	(10,085)	(15,040)	(3,760)			0.00%
7083.18	Other payroll related benefits			(1,513)	(376)	(94)			0.00%
	Total taxes and benefits	(98,100)	(230,841)	(176,151)	(385,967)	(96,492)	(17,942)	(60,437)	15.66%
	Labor related costs	(746,706)	(1,261,511)	(1,184,691)	(1,889,942)	(472,486)	(107,885)	(370,833)	19.62%
7083.05	Marketing	(7,096)	(1,911)		(1,500)		(2,220)	(2,667)	
7083.20	Medical - Physicians	(607,191)	(766,094)	(905,244)	(970,115)	(242,529)	(74,021)	(197,774)	20.39%
7083.22	Consulting and Management fees	(261,571)	(106,677)	(75,000)	(35,000)	(8,750)	(916)	(6,024)	17.21%
7083.23	Legal - Clinic	(27,900)	1,258	0	(15,000)		(1,059)	(4,591)	0.00%
7083.25	Registry Nursing personnel			(3,000)	0	0			
7083.26	Other contracted services	(65,565)	(199,535)	(126,907)	(100,000)	(25,000)	(24,186)	(72,955)	72.96%
7083.29	Other Professional fees	(11,199)	(16,639)	(80,932)	(10,000)	(2,500)	(1,604)	(3,426)	34.26%
7083.36	Oxygen and Other Medical Gases	(533)	(916)	(3,703)	(1,200)	(300)	(35)	(105)	8.77%
7083.38	Pharmaceuticals			(139,504)	(40,000)	(10,000)			0.00%
7083.41.01	Other Medical Care Materials and Supplies	(141,544)	(211,072)	(25,714)	(95,000)	(23,750)	(2,791)	(67,042)	70.57%
7083.41.02	Dental Care Materials and Supplies - Clinic		(5,425)				(16,002)	(21,125)	
7083.41.03	Behavior Health Materials						(97)	(1,994)	
7083.44	Linens			(1,200)	0	0			
7083.48	Instruments and Minor Medical Equipment			(24,248)	(20,000)	(5,000)			0.00%
7083.74	Depreciation - Equipment			(150,476)	0	0			
7083.45	Cleaning supplies			(47,578)	0	0			
7083.62	Repairs and Maintenance Grounds	(1,122)		(8,104)	(5,000)	(1,250)			0.00%
7083.72	Depreciation - Bldgs & Improvements			(311,017)	(560,000)	(140,000)			0.00%
7083.80	Utilities - Electrical, Gas, Water, other	(53,232)	(90,749)	(95,083)	(80,000)	(20,000)	(7,876)	(23,880)	29.85%
8870.00	Interest on Debt Service	(158,161)	(435,495)	(257,355)	(190,000)	(47,500)			0.00%
7083.43	Food	(935)	(1,070)	(2,000)	(2,000)	(500)	(232)	(443)	22.15%
7083.46	Office and Administrative supplies	(30,108)	(56,948)	(15,428)	(15,000)	(3,750)	(4,674)	(17,364)	115.76%
7083.69	Other purchased services	(50,362)	(70,531)	(232,076)	(229,727)	(57,432)	(938)	(2,703)	1.18%
7083.81	Insurance - Malpractice	(8,814)		(16,854)	(25,000)	(6,250)			0.00%
7083.82	Other Insurance - Clinic	(23,332)	(45,829)	(31,102)	(1,050)	(263)	(3,776)	(29,386)	0.00%
7083.83	Licenses & Taxes			(1,500)	(1,500)	(375)			
7083.85	Telephone and Communications	(5,253)	(12,906)	(20,903)	(5,100)	(1,275)	(474)	(1,422)	27.88%
7083.86	Dues, Subscriptions & Fees	(19,274)	(4,766)	(1,500)	(5,000)	(1,250)	(135)	(3,862)	77.24%
7083.87	Outside Training	(199)	(299)	(15,000)	(10,000)	(2,500)			0.00%
7083.88	Travel costs	(3,704)	(995)	(4,000)	(2,500)	(625)	(404)	(404)	16.14%
7083.89	Recruiting	(25,209)	(40,159)	(40,000)	(10,000)	(2,500)	(1,815)	(8,070)	80.70%
8895.00	RoboDoc		(22,086)	(60,000)	0	0 -			
	Non labor expenses	(1,502,306)	(2,088,844)	(2,695,428)	(2,428,192)	(607,048)	(143,252)	(465,239)	19.16%
	Total Expenses	(2,249,012)	(3,350,355)	(3,880,119)	(4,318,135)	(1,079,534)	(251,138)	(836,072)	19.36%
	Net Expenses over Revenues	(2,032,464)	(1,564,278)	(261,418)	(1,127,128)	(281,782)	(61,758)	(369,463)	32.78%

Mark Twain Health Care District									
Rental Financial Projections					Rental				
									9/30/2021
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs BudHet
9260.01	Rent Hospital Asset amortized	1,095,293	1,089,434	1,092,672	1,092,672	273,168	90,472	271,530	24.85%
				0	0				
	Rent Revenues	1,095,293	1,089,434	1,092,672	1,092,672	273,168	90,472	271,530	24.85%
9520.62	Repairs and Maintenance Grounds	(6,079)		0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(651,164)	(688,595)	(758,483)	(758,483)	(189,621)	(50,692)	(162,382)	21.41%
9520.85	Telephone & Communications						(4,530)	(12,714)	
9520.72	Depreciation	(673,891)	(116,408)	(148,679)	(148,679)	(37,170)	(9,379)	(28,251)	19.00%
9520.82	Insurance								
	Total Costs	(1,331,134)	(805,003)	(907,162)	(907,162)	(226,791)	(64,601)	(203,347)	22.42%
	Net	(235,841)	284,431	185,510	185,510	46,378	25,871	68,183	47.27%
9260.02	MOB Rents Revenue	220,296	195,608	251,016	251,593	62,898	17,534	52,422	20.84%
9521.75	MOB rent expenses	(240,514)	(263,451)	(261,016)	(247,095)	(61,774)	0	(40,521)	16.40%
	Net	(20,218)	(67,842)	(10,000)	4,498	1,125	17,534	11,901	264.58%
9260.03	Child Advocacy Rent revenue	9,000	9,000	9,000	9,000	2,250	750	2,250	25.00%
9522.75	Child Advocacy Expenses	(297)	(1,140)	(11,000)	(11,000)	(2,750)			0.00%
	Net	8,703	7,860	(2,000)	(2,000)	(500)	750	2,250	-112.50%
9260.04	Sunrise Pharmacy Revenue		14,400		21,600		1800	5400	
7084.41	Sunrise Pharmacy Expenses	(2,174)	(3,785)	(2,250)		0			
		1,324,589	1,308,442	1,352,688	1,374,865	343,716	110,556	331,601	24.12%
		(1,574,119)	(1,073,380)	(1,181,428)	(1,165,257)	(291,314)	(64,601)	(243,867)	20.93%
	Summary Net	(249,530)	235,063	171,260	209,608	52,402	45,955	87,734	41.86%

Mark Twain Health Care District										
Projects, Grants and Support										
		9/30/2021								
			2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
			Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
	Project grants and support			(14,000)	(31,000)	(667,000)	(166,750)		(355,436)	53.29%
8890.00	Foundation		(465,163)			(628,000)		(25,000)	(353,000)	
8890.00	Veterans Support			0	(5,000)	0	0		0	
8890.00	Mens Health			0	(5,000)	0	0		0	
8890.00	Steps to Kick Cancer - October			0	(5,000)	0	0		0	
8890.00	Ken McInturf Laptops							(2,436)	(2,436)	
8890.00	Doris Barger Golf			0	(2,000)	0	0		0	
8890.00	Stay Vertical			(14,000)	(14,000)	(14,000)	(3,500)			0.00%
8890.00	Golden Health Grant Awards									
8890.00	High school ROP (CTE) program					(25,000)				
	Project grants and support		(465,163)	(14,000)	(31,000)	(667,000)	(166,750)	(27,436)	(355,436)	53.29%

Mark Twain Health Care District								
General Administration Financial Projections				Admin				9/30/2021
				BUDGET				
		2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Budget	Unaudited	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	100,000	44,279	100,000	25,000	1,289	6,583	6.58%
9160.00	Property Tax Revenues	1,100,000	1,168,243	1,200,000	300,000	100,000	300,000	25.00%
9010.00	Gain on Sale of Asset							
5801.00	Rebates, Sponsorships, Refunds on Expenses						16,918	
9205.03	Miscellaneous Income (1% Minority Interest)		(20,782)		0	8,228	5,224	
	Summary Revenues	1,200,000	1,191,740	1,300,000	325,000	109,517	328,725	25.29%
8610.09	Other salaries and wages	(352,591)	(216,730)	(137,592)	(34,398)	(18,429)	(63,451)	46.11%
8610.10	Payroll taxes	(23,244)	(10,079)	(10,526)	(2,631)	(729)	(2,806)	26.66%
8610.12	Vacation, Holiday and Sick Leave	(3,173)		(8,256)	(2,064)			0.00%
8610.13	Group Health & Welfare Insurance	(17,474)		(11,827)	(2,957)			0.00%
8610.14	Group Life Insurance	(564)		0	0			
8610.15	Pension and Retirement	(8,815)	(2,588)	(703)	(176)	(191)	(191)	27.22%
8610.16	Workers Compensation insurance	(3,526)		(1,376)	(344)			0.00%
8610.18	Other payroll related benefits	(529)	(800)	(34)	(9)			0.00%
	Benefits and taxes	(57,325)	(13,467)	(32,723)	(8,181)	(921)	(2,998)	9.16%
	Labor Costs	(409,916)	(230,197)	(170,315)	(42,579)	(19,350)	(66,448)	39.02%
8610.22	Consulting and Management Fees	(61,500)	(4,548)	(3,000)	(750)	(229)	(676)	22.54%
8610.23	Legal	(30,000)	(928)	(10,000)	(2,500)	(1,088)	(1,235)	12.35%
8610.24	Accounting /Audit Fees	(125,000)	(59,302)	(40,000)	(10,000)	(2,092)	(4,970)	12.42%
8610.05	Marketing					(1,680)	(2,080)	
8610.43	Food	(2,000)		(1,500)	(375)			0.00%
8610.46	Office and Administrative Supplies	(18,000)	(14,380)	(15,000)	(3,750)	(1,352)	(1,653)	11.02%
8610.62	Repairs and Maintenance Grounds	0	(4,296)	(5,000)	(1,250)	(1,250)	(1,250)	25.00%
8610.69	Other- IT Services		(10,905)	0	0	(941)	(2,807)	
8610.74	Depreciation - Equipment	(2,500)		0	0			
8610.75	Rental/lease equipment	(9,200)		0	0			
8610.80	Utilities	(1,000)		0	0			
8610.82	Insurance	(25,000)	(16,653)	(41,900)	(10,475)		(33,094)	78.98%
8610.83	Licenses and Taxes	0		0				
8610.85	Telephone and communications	0		(2,500)				
8610.86	Dues, Subscriptions & Fees	(20,000)	(9,648)	(15,000)	(3,750)	(310)	(8,469)	56.46%
8610.87	Outside Trainings	(15,000)	(760)	(15,000)	(3,750)	2,469	123	-0.82%
8610.88	Travel	(15,000)		(7,500)	(1,875)			0.00%
8610.89	Recruiting	(2,000)	(3,567)	(2,000)	(500)		(209)	10.45%
8610.90	Other Direct Expenses	(32,000)	(69,999)	(20,000)	(5,000)	(500)	(3,160)	15.80%
8610.95	Other Misc. Expenses							
	Non-Labor costs	(358,200)	(194,986)	(178,400)	(43,975)	(6,973)	(59,479)	33.34%
	Total Costs	(768,116)	(425,183)	(348,715)	(86,554)	(26,322)	(125,928)	36.11%
	Net	431,884	766,557	951,285	238,446	83,195	202,798	21.32%

Mark Twain Health Care District
Balance Sheet
As of September 30, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	36,007
1001.20 Umpqua Bank - Money Market	6,444
1001.30 Bank of Stockton	83,122
1001.40 Five Star Bank - MTHCD Checking	460,405
1001.50 Five Star Bank - Money Market	99,702
1001.60 Five Star Bank - VSHWC Checking	16,531
1001.65 Five Star Bank - VSHWC Payroll	61,295
1001.90 US Bank - VSHWC	144,672
1820 VSHWC - Petty Cash	400
Total Bank Accounts	908,578
Accounts Receivable	
1200 Accounts Receivable	889
Total Accounts Receivable	889
Other Current Assets	
1001.70 Umpqua Investments	1,514
1003.30 CalTRUST	10,061,774
115.05 Due from Calaveras County	1,200,000
115.20 Accrued Lease Revenue	-15,232
1202.00 Prior Year Grant Revenue	10,159
1205.00 Due from insurance proceeds	168,411
1205.50 Allowance for Uncollectable Clinic Receivables	165,730
130.30 Prepaid VSHWC	26
Total Other Current Assets	11,592,382
Total Current Assets	12,501,849
Fixed Assets	
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	698,156
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,624,427
1220.10 VSHWC - Buildngs	5,942,457
1220.20 VSHWC - Equipment	889,822
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-5,894,544
Total Fixed Assets	9,217,148

Other Assets	
1710.10 Minority Interest in MTMC - NEW	447,968
180.60 Capitalized Lease Negotiations	356,574
Total Intangible Assets	356,574
2219 Capital Lease	6,277,142
Total Other Assets	7,081,685
TOTAL ASSETS	28,800,681
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	64,472
Total 200.00 Accts Payable & Accrued Expenses	64,472
200.10 Other Accounts Payable	
Total 200.00 Accts Payable & Accrued Expenses	0
2010.00 USDA Loan Accrued Interest Payable	76,640
2021 Accrued Payroll - Clinic	
2022.00 Accrued Leave Liability	25,287
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	28,701
227 Deferred Revenue	129,997
Total Other Current Liabilities	263,900
Total Current Liabilities	328,372
Long-Term Liabilities	
2128.01 Deferred Capital Lease	1,135,466
2128.02 Deferred Utilities Reimbursement	2,063,794
2129 Other Third Party Reimbursement - Calaveras County	900,000
2210 USDA Loan - VS Clinic	7,020,001
Total Long-Term Liabilities	11,119,261
Total Liabilities	11,447,633
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-2,581,372
Net Income	-434,367
Total Equity	17,353,048
TOTAL LIABILITIES AND EQUITY	28,800,681

Wednesday, May 13, 2020 05:33:00 PM GMT-7 - Accrual Basis

**Investment & Reserves Report
30-Sep-21**

Annual

Reserve Funds	Minimum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	9/30/2021 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	2,206,398	0	913	2,207,312	
Capital Improvement Fund	12,000,000	2,935,435	500,000	1,081	2,436,516	
Technology Reserve Fund	1,000,000	1,002,908	0	415	1,003,323	
Lease & Contract Reserve Fund	2,400,000	2,406,980	0	997	2,407,976	
Loan Reserve Fund	2,000,000	2,005,816	0	830	2,006,647	
Reserves & Contingencies	19,600,000	10,557,538	500,000	4,236	10,061,774	0

CalTRUST	2021 - 2022	
	9/30/2021	Interest Earned
Valley Springs HWC - Operational Reserve Fund	2,207,312	913
Capital Improvement Fund	2,436,516	1,081
Technology Reserve Fund	1,003,323	415
Lease & Contract Reserve Fund	2,407,976	997
Loan Reserve Fund	2,006,647	830
Total CalTRUST	10,061,774	4,236

Five Star		
General Operating Fund	521,293	99.15
Money Market Account	99,702	132.31
Valley Springs - Checking	16,531	10.24
Valley Springs - Payroll	61,295	22.03
Total Five Star	698,821	263.73

Umpqua Bank		
Checking	33,932	0.00
Money Market Account	6,444	0.16
Investments	1,514	
Total Savings & CD's	41,889	0.16

Bank of Stockton	83,122	7.49
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Total in interest earning accounts	10,885,607	4,508
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Umpqua Rebate		0
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Anthem Refund		2,076
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Total Without Unrealized Loss		6,583
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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 CalTRUST investment pool, all of which meet those standards; the individual investment transactions of the CalTRUST 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
 September 2021

Date	Num	Vendor	Amount
09/09/2021	2547	Anthem Blue Cross	-12,834.27
09/03/2021	2516	AT&T - 209-772-1005	-1,256.64
09/03/2021	2517	AT&T 209-772-2791 VSHWC	-831.12
09/17/2021	2550	AT&T 248 134-3045	-4.67
09/17/2021	2551	AT&T 248 134-7000(754)	-28.09
09/17/2021	2552	AT&T 248-134-7000 952	-9.36
09/17/2021	2560	AT&T 754-9362	-2,886.38
09/24/2021	2568	AT&T 831-000-9975	-1,607.27
09/17/2021	2553	AT&T OneNet	-1,468.80
09/09/2021	2530	Best Best & Krieger, LLP	-401.50
09/24/2021	2575	BETA Healthcare Group	-3,776.10
09/09/2021	2539	Calaveras Power Agency	-30,553.61
09/03/2021	2520	Calaveras Public Utility District	-3,185.04
09/03/2021	2525	California Special Districts Association - Financial	-330.00
09/17/2021	2562	Campora Propane	-30.00
09/17/2021	2561	Cejka Search	-1,500.00
09/03/2021	2518	Cheryl Duncan Consulting	-175.00
09/01/2021	ACH 9/2/21	Christian Bader	-4,437.50
09/03/2021	2519	City of Angels	-803.61
09/17/2021	2554	Continental Dental Laboratories of California	-1,404.34
09/17/2021	2555	Donna Koplen	-330.76
09/01/2021	ACH 9/2/21	Dr. Deborah Salom	-8,658.00
09/30/2021	ACH 10/1/21	Dr. Deborah Salom	-6,734.00
09/17/2021	2564	FRANCOTYP-POSTALIA, INC.	-471.56
09/17/2021	2556	Garett's Cross-Connection Control	-175.00
09/09/2021	2540	Healthcare Clinical Laboratories	-78.00
09/03/2021	2522	Henry Schein Inc.	-698.86
09/17/2021	2563	Henry Schein Inc.	-6,232.68

Checking - NEW

09/03/2021	2526	Humana Health Care Plans	-120.51
09/01/2021	2515	IBM	-450.00
09/01/2021	ACH 9/2/21	James Mosson	-15,600.00
09/24/2021	2572	James Mosson	-210.00
09/30/2021	ACH 10/4/21	James Mosson	-13,680.00
09/17/2021	2557	Jeffrey McCann	-253.19
09/03/2021	2524	Kirk Stout	-340.00
09/17/2021	2558	Ledger Dispatch	-250.00
09/09/2021	2532	Mark Twain Medical Staff Fund	-2,600.00
09/09/2021	2533	MedPro Billing, LLC	-1,006.25
09/03/2021	2528	Novarad Corporation	-1,091.27
09/09/2021	2531	Nuance Communications, Inc.	-79.00
09/24/2021	2569	Nuance Communications, Inc.	-237.00
09/09/2021	2535	PG&E 2070234150-2 Traffic Control	-61.30
09/09/2021	2536	PG&E 1022075267-8	-39.07
09/24/2021	2567	PG&E 1115246270-8 SOMO	-2,835.00
09/09/2021	2537	PG&E 3991832007-6 Cancer	-245.74
09/09/2021	2541	PG&E 4263039970-9 Hospital	-8,937.61
09/09/2021	2542	PG&E 7402140630-6 SAFMC	-593.88
09/09/2021	2538	PG&E 8919598400-3 Cancer/Infusion	-747.02
09/03/2021	2523	PG&E 9610376900-4-James Dalton (Angels Camp) NEW	-3,796.23
09/17/2021	2549	Radiologica	-1,650.00
09/09/2021	2529	Ray Morgan Company	-2,271.77
09/09/2021	2546	RJ Pro Innovative I.T. Services	-1,661.00
09/17/2021	2565	RJ Pro Innovative I.T. Services	-246.00
09/24/2021	2573	RJ Pro Innovative I.T. Services	-265.45
09/09/2021	2543	Robert G. Gish Consultants, LLC	-300.00
09/09/2021	2544	Sacred Bonds	-1,350.00
09/03/2021	2521	San Andreas Sanitary District	-7,721.22
09/24/2021	2574	Sierra Embroidery Works	-15.00
09/03/2021	2527	Sonic Incytes Medical Corp	-1,500.00
09/24/2021	2570	Suburban Propane-Ortho	-65.00
09/09/2021	2534	Sutter Health Medical Physics Center	-1,650.00
09/24/2021	2571	The Valley Springs News	-68.00

				-10,200.00
				-11,820.00
				0.00
				-796.41
<hr/>				
				-\$ 185,655.08

09/01/2021	ACH 9/2/21	Thomas Drakes	
09/30/2021	ACH 10/1/21	Thomas Drakes	
09/09/2021	2545	Your Type Graphic Design	
09/09/2021	2548	Your Type Graphic Design	

**Total for 1001.40 Five Star Bank
- MTHCD Checking - NEW**

Friday, Oct 15, 2021 09:54:05 AM GMT-7

Mark Twain Health Care District

Journal

September 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
09/01/2021	Journal Entry	9/1/21	USDA	USDA Payment	1001.30	1001.30 Bank of Stockton - NEW		\$276,050.76
				USDA Payment	2210	2210 USDA Loan - VS Clinic	\$276,050.76	
							\$276,050.76	\$276,050.76
09/09/2021	Journal Entry	Payroll 09/10/2021		Pay Period 8/22/21 - 9/4/21	8610.09	8610.09 Other salaries and wages - Admin.	\$9,205.64	
				Pay Period 8/22/21 - 9/4/21	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$36,154.05	
				Pay Period 8/22/21 - 9/4/21	7083.09.02	7083.09.02 Dental Salaries and Wages	\$3,742.49	
				Pay Period 8/22/21 - 9/4/21	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$4,954.90	
				Pay Period 8/22/21 - 9/4/21	8610.10	8610.10 Payroll taxes - Admin.	\$133.48	
				Pay Period 8/22/21 - 9/4/21	7083.10	7083.10 Payroll taxes - Clinic	\$635.44	
				Pay Period 8/22/21 - 9/4/21	8610.10	8610.10 Payroll taxes - Admin.	\$297.33	
				Pay Period 8/22/21 - 9/4/21	7083.10	7083.10 Payroll taxes - Clinic	\$2,416.16	
				Pay Period 8/22/21 - 9/4/21	7083.10	7083.10 Payroll taxes - Clinic	\$153.17	
				Pay Period 8/22/21 - 9/4/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,537.84
				Pay Period 8/22/21 - 9/4/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,426.97
				Pay Period 8/22/21 - 9/4/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,343.18
				Pay Period 8/22/21 - 9/4/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,075.35
				Pay Period 8/22/21 - 9/4/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$153.17
				Pay Period 8/22/21 - 9/4/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,030.11
				Pay Period 8/22/21 - 9/4/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,308.43
				Pay Period 8/22/21 - 9/4/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,042.40
				Pay Period 8/22/21 - 9/4/21	8610.22	8610.22 Consulting and Management Fees - District	\$208.48	
				Pay Period 8/22/21 - 9/4/21	7083.22	7083.22 Consulting and Management fees - Clinic	\$833.92	
				Pay Period 8/22/21 - 9/4/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$16,536.51	
				Pay Period 8/22/21 - 9/4/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$16,536.51
				Pay Period 8/22/21 - 9/4/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$37,817.61
							\$75,271.57	\$75,271.57
09/10/2021	Journal Entry	9/10/21	Anthem	Anthem Insurance Rebate	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$2,075.74	
				Anthem Insurance Rebate	7083.13	7083.13 Group Health & Welfare Insurance - Clinic		\$2,075.74
							\$2,075.74	\$2,075.74
09/15/2021	Journal Entry	9/15/21	UMPQ	Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
				Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
09/16/2021	Journal Entry	9/16/21	VSHW	VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$3,324.79	
				VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$3,324.79
							\$3,324.79	\$3,324.79
09/17/2021	Journal Entry	08/2021	Athena	Athena Health Charges For August 2021	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$15,076.97
				Athena Health Charges For August 2021	7083.26	7083.26 Other contracted services - Clinic	\$15,076.97	
							\$15,076.97	\$15,076.97
09/23/2021	Journal Entry	ACHD Refund of		ACHD Annual Meeting refund. D.	1001.40	1001.40 Five Star Bank - MTHCD Checking -	\$1,675.00	

Mark Twain Health Care District

Journal

September 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
		Regist	Sellick/L. Reed	ACHD Annual Meeting refund. D. Sellick/L. Reed	8610.87	NEW 8610.87 Outside Training's - Admin.		\$1,675.00
							\$1,675.00	\$1,675.00
09/23/2021	Journal Entry	9/23/21 VSHWC Deposit	VSHWC Deposit		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$324.48	
			VSHWC Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$324.48
							\$324.48	\$324.48
09/24/2021	Journal Entry	9/24/21 Transfer	Transfer		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$75,000.00
			Transfer		1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$75,000.00	
							\$75,000.00	\$75,000.00
09/24/2021	Journal Entry	9/24/21 Payroll	Pay Period 9/5/21 - 9/18/21		8610.09	8610.09 Other salaries and wages - Admin.	\$9,223.19	
			Pay Period 9/5/21 - 9/18/21		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$35,823.69	
			Pay Period 9/5/21 - 9/18/21		7083.09.02	7083.09.02 Dental Salaries and Wages	\$4,277.31	
			Pay Period 9/5/21 - 9/18/21		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$4,990.50	
			Pay Period 9/5/21 - 9/18/21		7083.10	7083.10 Payroll taxes - Clinic	\$641.88	
			Pay Period 9/5/21 - 9/18/21		8610.10	8610.10 Payroll taxes - Admin.	\$298.42	
			Pay Period 9/5/21 - 9/18/21		7083.10	7083.10 Payroll taxes - Clinic	\$2,443.99	
			Pay Period 9/5/21 - 9/18/21		7083.10	7083.10 Payroll taxes - Clinic	\$251.16	
			Pay Period 9/5/21 - 9/18/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,551.24
			Pay Period 9/5/21 - 9/18/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,484.82
			Pay Period 9/5/21 - 9/18/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,401.80
			Pay Period 9/5/21 - 9/18/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,133.54
			Pay Period 9/5/21 - 9/18/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$251.16
			Pay Period 9/5/21 - 9/18/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$821.58
			Pay Period 9/5/21 - 9/18/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,280.60
			Pay Period 9/5/21 - 9/18/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$102.00
			Pay Period 9/5/21 - 9/18/21		8610.22	8610.22 Consulting and Management Fees - District	\$20.40	
			Pay Period 9/5/21 - 9/18/21		7083.22	7083.22 Consulting and Management fees - Clinic	\$81.60	
			Pay Period 9/5/21 - 9/18/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$16,822.56	
			Pay Period 9/5/21 - 9/18/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$16,822.56
			Pay Period 9/5/21 - 9/18/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$38,159.14
			Pay Period 9/5/21 - 9/18/21		7083.10	7083.10 Payroll taxes - Clinic	\$133.74	
							\$75,008.44	\$75,008.44
09/28/2021	Journal Entry	9/28/21 Document Req.	Ontellus Document request - R. Estrada		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$75.00	
			Ontellus Document request - R. Estrada		7083.86	7083.86 Dues, Subscriptions & Fees- Clinic		\$75.00
							\$75.00	\$75.00
09/30/2021	Journal Entry	9/30/21 VFC reimb	Anthem- Vaccination for Children Reimb		5801.00	5801.00 Rebates, Sponsorships, Refunds on Expenses		\$8,418.30
			Anthem- Vaccination for Children reimb		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$8,418.30	
							\$8,418.30	\$8,418.30
09/30/2021	Journal Entry	9/30/21 Cap. Costs	Capitalized Cost Amortization		180.65	180.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
			Capitalized Costs		180.60	180.60 Intangible Assets:Capitalized Lease		\$993.24

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						Negotiations	\$993.24	\$993.24
09/30/2021	Journal Entry	9/30/21 County Revnue	Deferred Third Party Reimbursement		2129	2129 Other Third Party Reimbursement - Calaveras County	\$100,000.00	
			Property Tax Revenues		9160.00	9160.00 Property Tax Revenues - District		\$100,000.00
							\$100,000.00	\$100,000.00
09/30/2021	Journal Entry	9/30/21 MOB Revenue	MOB Rental Revenue		9260.02	9260.02 MOB Rents Revenue		\$13,397.88
			Umpqua Bank Checking		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,397.88	
			Child Advocacy Rental		9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
			Umpqua Bank Checking		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$14,147.88	\$14,147.88
09/30/2021	Journal Entry	9/30/21 Capital Lease	Defer Capital Lease		2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
			Interest Income		9260.01	9260.01 Deferred Lease Income		\$25,978.97
			Capital Lease		2219	2219 Capital Lease		\$9,527.62
			Deferred Utility Reimbursement		2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
			Other Income		9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00
09/30/2021	Journal Entry	9/30/21 Depreciation	Depreciation Expense		9520.72	9520.72 Depreciation	\$9,379.38	
			Capital Lease		2219	2219 Capital Lease		\$9,379.38
							\$9,379.38	\$9,379.38
09/30/2021	Journal Entry	9/30/21 VSHWC Deposit	VSHWC Deposit		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$644.90	
			VSHWC Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$644.90
							\$644.90	\$644.90
09/30/2021	Journal Entry	Sept 2021 CC Recon	OUTFRONT-Billboard Advertising		7083.05	7083.05 Marketing - Clinic	\$850.00	
			Amazon- Medical Supplies		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$49.29	
			NCF- CPR Cert M. Yurkovich		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$12.95	
			Amazon - BH Supplies		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$96.92	
			Treat's - Staff lunch drinks		7083.43	7083.43 Food - Clinic	\$13.62	
			Save mart - Staff Lunch		7083.43	7083.43 Food - Clinic	\$218.28	
			FP Mailing Solutions - Postage machine Refill		7083.46	7083.46 Office and Administrative supplies - Clinic	\$414.00	
			Amazon - Postage meter Ink		7083.46	7083.46 Office and Administrative supplies - Clinic	\$51.26	
			Walmart.com - Closet Rack		7083.46	7083.46 Office and Administrative supplies - Clinic	\$75.06	
			USPS - postage		7083.46	7083.46 Office and Administrative supplies - Clinic	\$116.58	
			Overstock.com - Gazebo		1220.20	1220.20 VSHWC - Equipment	\$2,788.20	
			Amazon - Desks		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,072.48	
			Staples - Office Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$260.70	
			Amazon - Sign/clock/Computer/File Cabinets		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,385.50	
			Henry Schein - Dentrax Dental Services		7083.46	7083.46 Office and Administrative supplies - Clinic	\$624.00	
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Clark Pest Control - 9/24/21 Service		7083.69	7083.69 Other purchased services - Clinic	\$77.00	
			ProScreening		7083.69	7083.69 Other purchased services - Clinic	\$245.00	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				MedPro Waste Disposal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$238.00	
				Cal-Waste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$229.81	
				Sphinx Medical - CallMyDoc	7083.85	7083.85 Telephone and Communications - Clinic	\$473.96	
				Indeed - Job Ad	7083.89	7083.89 Recruiting - Clinic	\$70.00	
				Amazon - 3 Laptop Scholarship winners	8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	\$2,435.65	
				Staples - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$1,316.17	
				Amazon - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$13.95	
				Amazon - Zoom Lighting - COVID	8610.46	8610.46 Office and Administrative Supplies - District	\$21.44	
				Quickbooks - Monthly	8610.69	8610.69 Other - IT Services- District	\$180.00	
				Streamline - Monthly	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Cal.net - Monthly/Yearly	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$24.95	
				Zoom - Partial month payment	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$3.29	
				Amazon Prime - Monthly	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$13.93	
				ACHD Annual Meeting - Dr. Smart - Virtual	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$200.00	
				Treat's - Supplies for Training	8610.87	8610.87 Outside Training's - Admin.	\$9.99	
				Hyatt Resort - Refund of Hotel for ACHD Annual Meeting	8610.87	8610.87 Outside Training's - Admin.		\$804.45
				Umpqua Credit Card Payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$13,277.53
							\$14,081.98	\$14,081.98
09/30/2021	Journal Entry	9/30/21 AR Revenue		Gross Revenues	4083.49	4083.49 VSHWC Gross Revenues		\$332,393.00
				Uncollectable Receivables	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$185,339.00	
				Contractual Adjustments	4083.60	4083.60 Contractual Adjustments	\$147,054.00	
							\$332,393.00	\$332,393.00
09/30/2021	Journal Entry	9/30/21 CMS payment		CMS Grant #1 Payment	5801.00	5801.00 Rebates, Sponsorships, Refunds on Expenses		\$8,500.00
				CMS Grant #1 Payment	1001.90	1001.90 U.S. Bank - VSHWC	\$8,500.00	
							\$8,500.00	\$8,500.00
09/30/2021	Journal Entry	9/30/21 US Bank Sweep		9/30/21 US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC	\$183,125.03	
				9/30/21 US Bank Sweep	1205.00	1205.00 Due from insurance providers		\$183,125.03
				9/30/21 US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC		\$198,960.31
				9/30/21 US Bank Sweep	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$198,960.31	
				9/30/21 US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC		\$393.74
				9/30/21 US Bank Sweep	1205.00	1205.00 Due from insurance providers	\$393.74	
							\$382,479.08	\$382,479.08
TOTAL							\$1,594,920.51	\$1,594,920.51

Sep-21

\$ 850.00	7083.05	OUTFRONT	Billboard	\$ 850.00	7083.05 - MARKETING
\$ 49.29	7083.41.01	Amazon	Medical Supplies		
\$ 12.95	7083.41.01	National CPR Foundation	M. Yurkovich CPR Certificate	\$ 62.24	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
	7083.41.02			\$ -	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$ 96.92	7083.41.03	Amazon	BH Supplies- Non COVID	\$ 96.92	7083.41.03 - BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
	7083.41.03	Ross	BHSupplies- Non COVID		
	7083.43	Subway	Training lunch		
\$ 13.62	7083.43	Treat's General Store	Drinks for Staff Lunch		
\$ 218.28	7083.43	Save Mart	Food for Staff Lunch	\$ 231.90	7083.43 - FOOD - CLINIC
\$ 414.00	7083.46	FP Mailing Solutions	Postage Machine Reload		
	7083.46	Diosmometry Badge	Badges		
\$ 51.26	7083.46	Amazon	Postage Meter Ink		
\$ 75.06	7083.46	Walmart.com	Closet Rack		
\$ 116.58	7083.46	USPS	Postage		
\$ 2,788.20	7083.46	Overstock.com	Gazebo		
\$ 1,072.48	7083.46	Amazon	2 Desks for 402		
\$ 260.70	7084.46	Staples	Office Supplies		
\$ 1,385.50	7083.46	Amazon	sign/clock/Computer/File cabinets		
\$ 624.00	7083.46	Henry Schein	Dentrix Dental Systems	\$ 6,787.78	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 150.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		
	7083.69	Language Line	Translation Services		
\$ 150.00	7083.69	MEDSTATIX	INV#37591		
\$ 77.00	7083.69	Clark Pest Control	9/24/21 service		
\$ 245.00	7083.69	ProScreening	Background checks/Credentials	\$ 622.00	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 238.00	7083.80	MedPro Disposal	Waste Removal		
\$ 229.81	7083.80	Cal-Waste	Trash Removal	\$ 467.81	7083.80 - UTILITIES - CLINIC
\$ 473.96	7083.85	MOTHERLODE ANSWERING SERVICE	CallMyDoc	\$ 473.96	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
	7083.85	Sphinx Medical	Renewal		
	7083.86	Calif. Dept. Public Health	T. Terradista - CRHCP	\$ -	7083.86 - DUES & SUBSCRIPTIONS - CLINIC
	7083.86	NARHC	Employment Ad		
	7083.89	JobMatch	Job Ads		
\$ 70.00	7083.89	Indeed	Employment Ad	\$ 70.00	7083.89 - RECRUITING - CLINIC
	7083.89	YourMembership	Employment Ad		
\$ 2,435.65	8610.46	Amazon	3 Laptops for Scholarship Winners-8890		
\$ 1,316.17	8610.46	Staples	Office Supplies		
\$ 13.95	8610.46	Amazon	Office Supplies		
	8610.46	Pickle Patch	Staff lunch		
\$ 21.44	8610.46	Amazon	Zoom Lighting - COVID		
	8610.46	USPS	PO Box 95	\$ 3,787.21	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
	8610.69	Microsoft	Subscription		
\$ 180.00	8610.69	QUICKBOOKS	MONTHLY SUB		
	8610.69	Doteasy	Yearly Renewal		
\$ 200.00	8610.69	Streamline	Monthly	\$ 380.00	8610.69 - OTHER - IT SERVICES - DISTRICT
\$ 24.95	8610.86	CAL.NET	YEARLY/MONTHLY SUB		
\$ 3.29	8610.86	ZOOM	Yearly Membership		
\$ 13.93	8610.86	Amazon Prime	Monthly Subscription	\$ 42.17	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$ 200.00	8610.87	ACHD Annual Meeting	Dr. Smart-Virtual		
\$ 9.99	8610.87	Treat's General Store	Supplies for Strategic Planning Meeting		
\$ (804.45)	8610.87	Hyatt Resort	Refund of Hotel for ACHD Conference	\$ (594.46)	8610.87 - OUTSIDE TRAINING - DISTRICT
\$	8610.88			\$ -	8610.88 - TRAVEL - DISTRICT
\$	8610.88			\$ -	
\$ 13,277.53				\$ 13,277.53	