



P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
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**Finance Committee Meeting
Wednesday April 11, 2018
9:00 am
Mark Twain Medical Center Education Center - Classroom 5
San Andreas, CA**

Agenda

Mark Twain Health Care District Mission Statement

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

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

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

5. **Consent Agenda:** Action

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

- Un-Approved Finance Committee Meeting Minutes for Mar. 14, 2018

- 6. **New Business:**.....Dr. Smart
 - **County Auditor / Controller' Report:**.....Rebecca Callen
- 7. **Controller's Report:** **Action**.....Mr. Krieg
 - Financial Status, Trends, Long-Term Views and Cashflow:
 - March Financials Will Be Presented to The Committee:
 - Financial Dashboard:
- 8. **Treasurer's Report:**.....Ms. Atkinson
 - Investments Policy Update:
 - Audit RFP: **Action**:
- 9. **Executive Director's Report:**.....Dr. Smart
- 10. **Comment and Future Agenda Items:**
- 11. **Next Meeting:**
 - The next regular meeting will be May 9, 2018:
- 12. **Adjournment:** **Action**



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Un- Approved Minutes

Mark Twain Health Care District Mission Statement

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

1. Call to order:

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

2. Roll Call:

Present for roll call was Susan Atkinson, MSW and Ms. Radford, FNP.

3. Approval of Agenda: Action

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

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

Hearing none.

5. Consent Agenda: Action

- Un-Approved Finance Committee Meeting Minutes for Feb. 14, 2018.

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

6. Controller's Report: Action

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

Mr. Krieg: Commented on some items in the financials: total revenues be increased for the month because of the first tax payment was received; consulting fees were up as expected due to payments to VMG and Wipfli Consultants; the District could expect an operating loss of (approx.) \$27k before grants and sponsorships; the MTMC Minority Interest account decreased by (approx.) \$6k vs a budgeted loss of (approx.) \$24k.

Ms. Atkinson: The District needs to look ahead to the approx. \$55k / month due for utilities.

Mr. Krieg: While MTMC was paying the utilities, an effort was made to decrease the expense i.e.; consolidate all propane costs to one vendor for a better price.

Ms. Radford: Confirmed the District would keep a property manager to maintain the VS Rental and property.

Mr. Malcoun: Sends sub tenants a letter when rent increase is due.

7. Treasurer's Report:

- Investments Policy Update:

Ms. Atkinson: Has been working on the investment policy along with Dr. Smart and hopes to have it ready for the April meeting.

Mr. Krieg: Going into the future investment accounts need to be well labeled so funds are spent as intended i.e.: utilities and seismic requirements.

8. Executive Director's Report:

- **County Controller Reports:**

Dr. Smart: Rebecca Callen, Calaveras County Auditor/Controller has accepted an invitation to attend the April meeting to review and answer questions about the reports her department sends to the District each month.

- **Audit RFP:**

Dr. Smart: There were 5 proposals received and reviewed by Mr. Krieg, Ms. Atkinson and himself individually. Next week the three will compare notes.

- **MOB Leases:**

Dr. Smart: In the new lease the District will own all the furnishings and equipment then can lease out fully-furnished space which has a higher value.

9. Comment and Future Agenda Items:

Mr. Krieg: MTMC wants to clean out a storage locker full of files so he will deliver District boxes to the District. He is also working on a dashboard for the District showing expense amounts that have exceeded budget. He will also create a method to track month-to-month operating amounts. He is making himself available for Board members and staff to research budget assumptions.

10. Next Meeting:

- The next regular meeting will be April 11, 2018:

11. Adjournment: Action

Ms. Radford moved to adjourn the meeting at 9:57am. Ms. Atkinson provided her second and the motion passed 2-0.



Rebecca Callen
Auditor-Controller
(209) 754-6343

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

MEMORANDUM

TO: Special Districts
FROM: Rebecca Callen, Auditor-Controller
DATE: Tuesday, March 27, 2018
SUBJ: February 2018 is closed

February 2018 is closed. Due to our recent upgrade in software, we are unable to apportion interest again this month. We will work on this over the next couple of weeks to address that issue and backdate the interest posting to March 1, 2018.

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

County of Calaveras
General Ledger Summary
Balance Sheet Accounts
As of 2/28/2018

Fund 2720 Mark Twain Hospital

| <u>Object Code</u> | <u>Object Description</u> | <u>Balance</u> |
|-----------------------------------|------------------------------------------|----------------|
| <u>Assets</u> | | |
| Total Assets | | \$0.00 |
| <u>Liabilities</u> | | |
| Total Liabilities | | \$0.00 |
| <u>Fund Balance</u> | | |
| 3002 | Fund Bal Unreserv/Undesign 27200000 | 68,162.66 |
| Total Fund Balance | | \$68,162.66 |
| Year-to-Date Revenues | | \$549,089.07 |
| Year-to-Date Expenditures | | \$617,251.73 |
| Year-to-Date Transfers In | | \$0.00 |
| Year-to-Date Transfers Out | | \$0.00 |
| Year-to-Date Clearing Accounts | | \$0.00 |
| Total Fund Equity | | \$0.00 |
| Total Liabilities and Fund Equity | | \$0.00 |

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

As of 2/28/2018

Fiscal Year: 2017

| | | Budget | Encumbrance | Y-T-D Actuals | Balance | % Remaining |
|---------------------------------------------------|-------------------------------------------------|-------------|-------------|--------------------|---------------------|-------------|
| Org Key: | 27200010 | | | | | |
| | Mark Twain Hospital | | | | | |
| <u>Taxes</u> | | | | | | |
| 4010 | Current Secured Taxes | 0.00 | 0.00 | 524,238.26 | (524,238.26) | 0.00 % |
| 4013 | SB2557 Reduction | 0.00 | 0.00 | (10,051.38) | 10,051.38 | 0.00 % |
| 4015 | Unitary Taxes | 0.00 | 0.00 | 12,799.14 | (12,799.14) | 0.00 % |
| 4017 | Suppl Current Secured Taxes | 0.00 | 0.00 | 3,738.31 | (3,738.31) | 0.00 % |
| 4020 | Current Unsecured Taxes | 0.00 | 0.00 | 13,241.67 | (13,241.67) | 0.00 % |
| 4027 | Suppl Current Unsecured Taxes | 0.00 | 0.00 | 119.41 | (119.41) | 0.00 % |
| 4040 | Prior Unsecured Taxes | 0.00 | 0.00 | 301.28 | (301.28) | 0.00 % |
| 4465 | State Timber Tax | 0.00 | 0.00 | 2,973.11 | (2,973.11) | 0.00 % |
| | Total Taxes | 0.00 | 0.00 | 547,359.80 | (547,359.80) | 0.00 |
| <u>Revenue From Use of Money/ Property</u> | | | | | | |
| 4300 | Interest | 0.00 | 0.00 | 51.28 | (51.28) | 0.00 % |
| | Total Revenue From Use of Money/ Propert | 0.00 | 0.00 | 51.28 | (51.28) | 0.00 |
| <u>Intergovernmental Revenue- State</u> | | | | | | |
| 4463 | State Homeowners Prop Tax Rel | 0.00 | 0.00 | 1,677.99 | (1,677.99) | 0.00 % |
| 4580 | State Other Aid | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 % |
| | Total Intergovernmental Revenue- State | 0.00 | 0.00 | 1,677.99 | (1,677.99) | 0.00 |
| <u>Misc. Revenue</u> | | | | | | |
| 4724 | Other Miscellaneous Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 % |
| | Total Misc. Revenue | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| | Total Revenue | 0.00 | 0.00 | 549,089.07 | (549,089.07) | |
| <u>Services and Supplies</u> | | | | | | |
| 5411 | Special Department Expense | 0.00 | 0.00 | 617,251.73 | (617,251.73) | 0.00 % |
| | Total Services and Supplies | 0.00 | 0.00 | 617,251.73 | (617,251.73) | 0.00 |
| | Total Expenses | 0.00 | 0.00 | 617,251.73 | (617,251.73) | |
| | Total Revenue | 0.00 | 0.00 | 549,089.07 | (549,089.07) | |
| | Total Expenses | 0.00 | 0.00 | 617,251.73 | (617,251.73) | |
| Key Total for | 27200010 | 0.00 | 0.00 | (68,162.66) | 68,162.66 | |

**County of Calaveras
Detail Activity Report
As of 2/28/2018**

Fiscal Year: 2017 - 2018

Dept. Head: 19 - District

Org Key: 27200000 - Mark Twain Hosp Admin

| | | Status | Budget | Encumbrance | Y-T-D Actuals | Balance | Percent Remaining |
|------------------------------------|-------------------------------|------------------------------------------|---------------|---------------|------------------|---------------|----------------------|
| 27200000 | Mark Twain Hosp Admin | Budget Balance (includes activity below) | | | | | |
| 3002 | Fund Bal Unreserv/Undesign | | 0.00 | 0.00 | 68,162.66 | (68,162.66) | 0.00 % |
| Net - Mark Twain Hosp Admin | | | \$0.00 | \$0.00 | 68,162.66 | \$0.00 | 0.00 % |
| 27200010 | Mark Twain Hospital | Budget Balance (includes activity below) | | | | | |
| 4010 | Current Secured Taxes | | 0.00 | 0.00 | 524,238.26 | (524,238.26) | 0.00 % |
| 4013 | SB2557 Reduction | | 0.00 | 0.00 | (10,051.38) | 10,051.38 | 0.00 % |
| 4015 | Unitary Taxes | | 0.00 | 0.00 | 12,799.14 | (12,799.14) | 0.00 % |
| 4017 | Suppl Current Secured Taxes | | 0.00 | 0.00 | 3,738.31 | (3,738.31) | 0.00 % |
| 4020 | Current Unsecured Taxes | | 0.00 | 0.00 | 13,241.67 | (13,241.67) | 0.00 % |
| 4027 | Suppl Current Unsecured Taxes | | 0.00 | 0.00 | 119.41 | (119.41) | 0.00 % |
| 4040 | Prior Unsecured Taxes | | 0.00 | 0.00 | 301.28 | (301.28) | 0.00 % |
| 4300 | Interest | | 0.00 | 0.00 | 51.28 | (51.28) | 0.00 % |
| 4463 | State Homeowners Prop Tax Rel | | 0.00 | 0.00 | 1,677.99 | (1,677.99) | 0.00 % |
| 4465 | State Timber Tax | | 0.00 | 0.00 | 2,973.11 | (2,973.11) | 0.00 % |
| 4580 | State Other Aid | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 % |
| 4724 | Other Miscellaneous Revenue | | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 % |

**County of Calaveras
Detail Activity Report
As of 2/28/2018**

Fiscal Year: 2017 - 2018

Dept. Head: 19 - District

Org Key: 27200010 - Mark Twain Hospital

| | | Status | Budget | Encumbrance | Y-T-D Actuals | Balance | Percent Remaining |
|----------------------------------|----------------------------|--------|---------------|---------------|-------------------|--------------------|----------------------|
| 5411 | Special Department Expense | | 0.00 | 0.00 | 617,251.73 | (617,251.73) | 0.00 % |
| Net - Mark Twain Hospital | | | \$0.00 | \$0.00 | -68,162.66 | \$68,162.66 | 0.00 % |

FY18 Monthly Tracking Summary
MARK TWAIN HEALTHCARE DISTRICT

| Metric | Source and Location | FY18 YTD | | | | | | | | | | | | |
|---------------------------------|---------------------------------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|----------|---------|---------|---------|---------|-------------|
| | | Jul '17 | Aug '17 | Sep '17 | Oct '17 | Nov '17 | Dec '17 | Jan '18 | Feb '18 | Mar '18 | Apr '18 | May '18 | Jun '18 | Sum |
| Net Income (Loss) | Bottom Line All In | (465,782) | (330,324) | (173,595) | (655,013) | (431,440) | 1,469,373 | 243,979 | (33,432) | | | | | (376,234) |
| ...budget | | (163,980) | (67,798) | (225,823) | (256,305) | (149,135) | 1,614,919 | 111,736 | 11,774 | | | | | 875,388 |
| Operating Income Before Grants | Before Grants and Sponsorships and MI | 60,127 | 38,446 | 51,000 | 34,219 | 36,849 | 23,908 | 50,717 | (26,974) | | | | | 268,292 |
| ...budget | | 50,081 | 50,081 | 50,081 | 50,081 | 50,081 | 50,472 | 50,473 | 50,473 | | | | | 401,823 |
| Total Revenue | Lines 1-6 | 121,781 | 121,507 | 122,099 | 122,165 | 121,251 | 124,905 | 163,665 | 126,873 | | | | | 1,024,246 |
| ...budget | | 123,306 | 123,306 | 123,306 | 123,306 | 123,306 | 123,306 | 123,306 | 123,306 | | | | | 986,448 |
| Total Operating Expenses | Lines 7-24 | 61,654 | 38,447 | 71,099 | 87,947 | 84,402 | 100,997 | 112,948 | 153,847 | | | | | 711,341 |
| ...budget | | 73,225 | 73,225 | 73,225 | 73,225 | 73,225 | 72,834 | 72,833 | 72,833 | | | | | 584,625 |
| Total Grants and Sponsorships | Line 30 | 0 | 0 | 0 | 1,532 | 3,956 | 0 | 0 | 0 | | | | | 5,488 |
| ...budget | | 14,167 | 14,167 | 14,167 | 14,167 | 14,167 | 14,167 | 14,167 | 14,167 | | | | | 113,336 |
| Investment Income Misc Income | Lines 5-6 | 55 | (219) | 240 | 373 | (541) | 3,425 | (976) | (1,010) | | | | | 1,347 |
| ...budget | | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | 1,021 | | | | | 8,168 |
| Legal Fees | Line 9 | 4,487 | 5,082 | 7,513 | 872 | 1,628 | 0 | 2,154 | 933 | | | | | 22,669 |
| ...budget | | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | 6,250 | | | | | 50,000 |
| Operational Consulting Fees | Line 12 | 1,844 | 4,351 | 2,729 | 1,800 | 7,454 | 26,600 | 62,365 | 92,730 | | | | | 199,873 |
| ...budget | | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | 1,500 | | | | | 12,000 |
| Valley Springs Repairs | Line 16 | 1,257 | 21,538 | 1,563 | 12,921 | 9,164 | 7,222 | 153 | 1,022 | | | | | 54,840 |
| ...budget | | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | 6,667 | | | | | 53,336 |
| Dues and Subscriptions | Line 20 | 1,138 | 1,205 | 1,138 | 1,138 | 3,771 | 1,163 | 2,388 | 1,168 | | | | | 13,109 |
| ...budget | | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | 1,350 | | | | | 10,800 |
| Travel Meals Lodging | Line 21 | 5,973 | 1,129 | 2,124 | 5,354 | (800) | 3,161 | 1,744 | 37 | | | | | 18,722 |
| ...budget | | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | 2,500 | | | | | 20,000 |
| Office Supplies | Line 23 | 1,504 | 2,326 | 744 | 952 | 975 | 2,357 | 1,070 | 2,396 | | | | | 12,324 |
| ...budget | | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | 1,250 | | | | | 10,000 |
| Other Miscellaneous | Line 24 | 398 | 754 | 1,119 | 3,305 | 0 | 383 | 422 | 0 | | | | | 6,381 |
| ...budget | | 667 | 667 | 667 | 667 | 667 | 667 | 667 | 667 | | | | | 5,336 |
| Minority Interest - Operations | Line 31 | (598,709) | (443,877) | (295,078) | (747,794) | (505,890) | 1,421,946 | 95,636 | (16,292) | | | | | (1,090,058) |
| ...budget | | (229,393) | (133,211) | (291,236) | (321,719) | (214,549) | 1,549,115 | 45,932 | (54,030) | | | | | 350,909 |
| Minority Interest - Investments | Line 32 | 72,800 | 75,107 | 70,483 | 60,095 | 41,557 | 23,519 | 97,626 | 9,833 | | | | | 451,020 |
| ...budget | | 29,500 | 29,500 | 29,500 | 29,500 | 29,500 | 29,500 | 29,500 | 29,500 | | | | | 236,000 |

| Color Code Key |
|-----------------------------------------------|
| Red: unfavorable to budget/target |
| Yellow* - unfavorable, but near budget/target |
| Green: favorable to budget/target |

*Yellow threshold varies by metric