



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
Wed. October 19, 2022

**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.

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Agenda – Oct. 19, 2022 MTHCD Finance Committee Meeting

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 2022 – 19 Informational Only:

- Authorizing Remote Teleconference Meetings of the Board of Directors Finance Committee (AB 361) for the month of **October** 2022. (Informational Only).

B. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Aug. 17, 2022: September Meeting Was Cancelled.

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

- Hospital Lease – Electric Utilities:

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

8. Accountant’s Report:.....Mr. Wood

- Aug. 2022 Financials Will Be Presented: Public Comment – **Action**
- Sept. 2022 Financials Will Be Presented: Public Comment – **Action**
- 2021-2022 Audit:

9. Treasurer’s Report:.....Ms. Hack

10. Comments and Future Agenda Items:

11. Next Meeting:

Next Finance Committee Meeting will be Nov. 30, 2022 at 7:30am

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

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Agenda – Oct. 19, 2022 MTHCD Finance Committee Meeting

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: Mark Twain Health Care District Finance Committee Meeting

Time: Oct 19, 2022 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/83554710976?pwd=SGVQRG4ya1IIZTZSZFlrazc4N1h1UT09>

Meeting ID: 835 5471 0976

Passcode: 435654

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+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 386 347 5053 US

+1 564 217 2000 US

Meeting ID: 835 5471 0976

Passcode: 435654

Find your local number: <https://us02web.zoom.us/u/kbqmNQ1dtd>

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

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Agenda – Oct. 19, 2022 MTHCD Finance Committee Meeting

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. 2022 - 19
Authorizing Remote Teleconference Meetings
for the Board of Directors & Finance Committee Meetings
for the month of October 2022

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

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

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 28th day of September.

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. 2022 – 19 was duly adopted by the Board of Directors of said District on behalf of the Board of Directors & Finance Committee Meetings to be held in the month of **October 2022** by the following vote:

Ayes:

Nays:

Absent:

Abstain:

Attest: Debra Sellick, Secretary: _____

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**Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Rd,
San Andreas, CA 9249**

**9:00am
Wednesday August 17, 2022**

**Participation: Zoom - Invite information is at the End of
the Agenda or in person**

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:

By: Ms. Hack
Time: 9:02 am

2. Roll Call:

Board Member	Present in Person	Present by Zoom	Arrival Time
Ms. Hack		X	
Mr. Randolph		X	9:08am

Quorum: Yes

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3. Approval of Agenda: Public Comment - Action:

Motion: Ms. Hack
Second: -0-
Vote in Favor: One

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

Hearing None.

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 2022 - 15 Informational Only:

- Authorizing Remote Teleconference Meetings of the Board of Directors Finance Committee (AB 361) for the month of **August** 2022.

B. Un-Approved Minutes:

- Finance Committee Meeting Minutes for July 20, 2022:

Motion: Ms. Hack
Second: -0-
Vote in Favor: One

6. Chief Executive Officer's Report:

- **CA CLASS Investment:**

Dr. Smart: In keeping with guidelines for a public agency, to gain a better yield and to be diversified the District's funds were split (approx.) \$4.4 million to CA Class with the remaining \$4.3 million in Cal Trust.

- **Other District Financial Activities:**

Dr. Smart: Re: Grant applications – applied to Anthem for patient consultation in the amount of \$12.5k; application with Ca Health & Wellness for \$25k for telehealth; momentum is growing in heavily populated areas to define an hourly minimum wage for health care.

7. Real Estate Review:

Mr. Randolph: Nothing new to report.

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8. Accountant's Report:

- **June 2022 Financials Will Be Presented to The Committee:** Public Comment – Action

Mr. Wood: The June financials are in draft form and will continue to be until the audit is completed. He was pleased to receive the “true-up” check from the County come in higher than expected.

Motion: Mr. Randolph to accept the June (draft) financials including the Investment and Reserves report.

Second: Ms. Hack

Vote in Favor: 2-0

Mr. Wood: CSDA is affiliated with the Ferguson Group which is a national group with a grant portal; They can assist with grant writing. More information can be found on the CSDA weekly e-newsletter.

- **End-of-Year Finance Overview:**

Mr. Wood: He will be at the District in early Sept. to continue working on the audit with a completion goal of Nov. (+/-); he does a monthly District calculation for “mark-to-market” which is an accounting practice that involves adjusting the value of an asset to reflect its value as determined by current market conditions.

9. Treasurer's Report:

Ms. Hack: Attended the ACHD Finance Committee and described their method of investing which is unlike that of the District.

10. Comments and Future Agenda Items:

11. Next Meeting:

Next Finance Committee Meeting will be Sept.21, 2022 at 9:00am

12. Adjournment: - Public Comment – Action

Motion: Mr. Randolph

Second: Ms. Hack

Vote in Favor: 2-0

Time: 9:46am

Debra Sellick, Secretary

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Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting Aug 17, 2022
Time: Aug 17, 2022 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/87670241321?pwd=b3VRYXNodk81QkRPdTURVnZBN1JPZz09>

Meeting ID: 876 7024 1321

Passcode: 120100

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+1 719 359 4580 US

+1 253 215 8782 US (Tacoma)

+1 312 626 6799 US (Chicago)

+1 386 347 5053 US

+1 564 217 2000 US

+1 646 931 3860 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 309 205 3325 US

Meeting ID: 876 7024 1321

Passcode: 120100

Find your local number: <https://us02web.zoom.us/u/kdHWBME50>

Effective - Mar 17, 2020.

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October 3, 2022

Doug Archer, President
Mark Twain Medical Center (MTMC)
768 Mountain Ranch RD
San Andreas, CA 95249

The purpose of this letter is to notify MTMC that the Mark Twain Health Care District is exercising its option to discontinue reimbursement of the discounted electrical utilities at MTMC. This letter therefore serves as a 60-day notice of the District's intent to invoice MTMC for the discounted utilities, the first invoice to be delivered in December 2022.

When the hospital lease was first executed the cost of the discounted electricity expense was between \$20,000-\$25,000 per month. Those rates have been relatively stable until July of this year when they nearly doubled to \$50,000+ per month. Per our informal discussions with CPPA these higher rates will continue indefinitely. The District has no control over rates from the Calaveras Public Power Agency, nor can the District control its revenue from county taxes or clinic healthcare to offset rate increases. Thus, the increased rates create a financial hardship for the District.

Our understanding of the lease language is as follows: MTMC and the District consummated a 30-year lease on May 31, 2019. In that agreement the District agreed to pay MTMC electric utilities unless the District lost its discount or the **cost exceeded 125% of the 3-year average**. Unfortunately, that exact scenario is now occurring. Pursuant to Article III (3.5(d)) page 7, the District will continue to purchase electricity for the hospital at the discounted rate, then require MTMC to reimburse the District for the electrical costs on a monthly basis. We anticipate that the rent will be decreased as annotated in 3.5(d). MTMC prepaid the first 5 years of rent (6/1/2019-5/31/2024) so there will be a monthly refund due to MTMC until the relevant portion of the prepaid rent has been applied and interest included.

An example follows: Each month the District would purchase CPPA electricity at the higher rates ~ \$50,000. The District would owe MTMC a refund on the prepaid rent, ~\$25,000 plus interest. The District would then invoice MTMC ~ \$50,000 for the electricity. It would be desirable to enable accounting that would simplify this into a single payment each month, rather than the back-and-forth payments.

We appreciated your participation in our September 28th monthly board meeting. At that meeting we discussed the possibility of searching for creative solutions to review and decrease electricity use at MTMC. We are open to continuing this discussion and working together.

Please be assured that the District remains a strong partner and public supporter for MTMC. As the only inpatient facility in Calaveras County your services are absolutely critical to our healthcare infrastructure and are very appreciated. We also stand firm in our commitment to continue to purchase electricity at the 30% discounted rate for the hospital.

Respectfully,

Randy Smart MD
CEO, Mark Twain Health Care District

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Agenda Item: DRAFT Financial Reports (as of August, 2022)
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

The August, 2022 Profit & Loss statement is attached for your review and approval.

- The DRAFT June 2022 financial reports are still in DRAFT form until the Audit is complete.
- The annual audit has commenced, and we have been in communication with Mr. Jackson over the past couple weeks, and he has stated he is confident we can have a DRAFT Audit Report for the November Finance Committee and Board Meetings. Traci has begun sending him the additional information he has requested.
- The August 31, 2022 financial reports are attached for your review.
- On the “Rental” page, utilities for the month were very high, which has been a huge topic lately, and is unlikely to come down anytime soon 😞
- Our investment income will start looking significantly better as the higher interest rates start impacting our interest income. This will be realized very quickly with our new investment in the California CLASS program.

	08/31/22	2022 - 2023 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	1,047,587	8,589,930	5,903,144	1,336,786	0	1,350,000
Total Revenue	1,047,587	8,589,930	5,903,144	1,336,786	0	1,350,000
Expenses	(1,260,367)	(8,125,814)	(6,429,672)	(1,123,758)	(35,000)	(537,384)
Total Expenses	(1,260,367)	(8,125,814)	(6,429,672)	(1,123,758)	(35,000)	(537,384)
Surplus(Deficit)	(212,780)	464,116	(526,528)	213,028	(35,000)	812,616
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)	(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)				

Mark Twain Health Care District										
Direct Clinic Financial Projections										
		Monthly	Actual	Variance	Variance	Y-T-D	Y-T-D	Variance	Variance	2022/2023
		Budget	Month	\$\$\$	%	Budget	Actual	\$\$\$	%	Budget
4083.49	Urgent care Gross Revenues	491,929	303,722	(188,207)	61.74%	983,857	620,186	(363,671)	63.04%	5,903,144
4083.60	Contractual Adjustments	(127,615)	(153,485)	(25,870)	120.27%	(255,230)	(303,148)	(47,918)	118.77%	(1,531,379)
	Net Patient revenue	364,314	150,237	(214,077)	41.24%	728,628	317,038	(411,589)	43.51%	4,371,765
						0				
4083.90	Flu shot, Lab income, physicals					0				0
4083.91	Medical Records copy fees					0				0
9108.00	Other - Plan Incentives & COVID Relief		-			0	180			0
			0			0	180			0
	Total Other Revenue	364,314	150,237	(214,077)	41.24%	728,628	317,218	(411,409)	43.54%	4,371,765
7083.09	Other salaries and wages	(129,397)	(114,700)	14,697	88.64%	(258,795)	(205,819)	52,976	79.53%	(1,552,769)
7083.10	Payroll taxes	(9,931)	(8,166)	1,766	82.22%	(19,863)	(15,551)	4,311	78.30%	(119,175)
7083.12	Vacation, Holiday and Sick Leave	(7,764)	0	7,764	0.00%	(15,528)	0	15,528	0.00%	(93,166)
7083.13	Group Health & Welfare Insurance	(13,993)	(13,876)	117	99.16%	(27,987)	(29,573)	(1,586)	105.67%	(167,920)
7083.14	Group Life Insurance					0	0			
7083.15	Pension and Retirement	(5,176)	0	5,176	0.00%	(10,352)	0	10,352	0.00%	(62,111)
7083.16	Workers Compensation insurance	(1,294)	0	1,294	0.00%	(2,588)	0	2,588	0.00%	(15,528)
7083.18	Other payroll related benefits					0	0			
	Total taxes and benefits	(38,158)	(22,041)	16,117	57.76%	(76,317)	(45,124)	31,193	59.13%	(457,900)
	Labor related costs	(167,556)	(136,742)	30,814	81.61%	(335,112)	(250,943)	84,169	74.88%	(2,010,669)
7083.05	Marketing	(333)	(725)	(392)	217.50%	0	(1,811)	(1,811)		(4,000)
7083.20.01	Medical - Physicians	(87,680)	(37,885)	49,795	43.21%	(175,359)	(70,946)	104,413	40.46%	(1,052,155)
7083.20.02	Dental - Providers		(15,400)			0	(15,400)			
7083.22	Consulting and Management fees	(1,742)	(1,015)	726	58.30%	(3,483)	(1,152)	2,332	33.06%	(20,900)
7083.23	Legal - Clinic	(833)	(193)	641	23.10%	0	(193)	(193)		(10,000)
7083.25	Registry Nursing personnel									
7083.26	Other contracted services	(15,000)	(22,202)	(7,202)	148.01%	(30,000)	(45,745)	(15,745)	152.48%	(180,000)
7083.29	Other Professional fees	(1,417)	(6,250)	(4,833)	441.18%	(2,833)	(6,250)	(3,417)	220.59%	(17,000)
7083.36	Oxygen and Other Medical Gases	(58)	0	58	0.00%	(117)	0	117	0.00%	(700)
7083.38	Pharmaceuticals	(292)		292	0.00%	(583)	0	583	0.00%	(3,500)
7083.41.01	Other Medical Care Materials and Supplies	(39,917)	(14,795)	25,121	37.07%	(79,833)	(25,360)	54,474	31.77%	(479,000)
7083.41.02	Dental Care Materials and Supplies - Clinic		(2,739)	(2,739)		0	(7,704)	(7,704)		
7083.41.03	Behavior Health Materials		(882)	(882)		0	(933)	(933)		
7083.44	Linens									
7083.48	Instruments and Minor Medical Equipment	(1,754)		1,754	0.00%	(3,508)	0	3,508	0.00%	(21,050)
7083.74	Depreciation - Equipment	(11,446)	0	11,446	0.00%	(22,892)	0	22,892	0.00%	(137,349)
7083.45	Cleaning supplies	(17)		17	0.00%	(33)	0	33	0.00%	(200)
7083.62	Repairs and Maintenance Grounds	(417)	0	417	0.00%	(833)	0	833	0.00%	(5,000)
7083.72	Depreciation - Bldgs & Improvements	(28,807)	(63,379)	(34,572)	220.01%	(57,615)	(126,758)	(69,144)	220.01%	(345,687)
7083.80	Utilities - Electrical, Gas, Water, other	(6,667)	(5,924)	743	88.86%	(13,333)	(14,132)	(798)	105.99%	(80,000)
8870.00	Interest on Debt Service	(22,958)	0	22,958	0.00%	(45,916)	0	45,916	0.00%	(275,495)
7083.43	Food	(108)	0	108	0.00%	(217)	(128)	89	58.85%	(1,300)
7083.46	Office and Administrative supplies	(3,438)	(672)	2,765	19.56%	(6,875)	(1,566)	5,309	22.78%	(41,250)
7083.69	Other purchased services	(2,437)	(690)	1,747	28.33%	(4,874)	(1,527)	3,347	31.33%	(29,246)
7083.81	Insurance - Malpractice	(3,167)	0	3,167	0.00%	(6,333)	0	6,333	0.00%	(38,000)
7083.82	Other Insurance - Clinic	(2,644)	(3,757)	(1,113)	142.10%	(5,288)	(26,474)	(21,186)	500.65%	(31,728)
7083.83	Licenses & Taxes	(442)	0	442	0.00%	(883)	0	883	0.00%	(5,300)
7083.85	Telephone and Communications	(2,333)	(2,272)	61	97.38%	(4,667)	(4,436)	230	95.06%	(28,000)
7083.86	Dues, Subscriptions & Fees	(167)	(4,072)	(3,905)	2443.20%	(333)	(4,997)	(4,664)	1499.10%	(2,000)
7083.87	Outside Training	(783)	(1,500)	(717)	191.49%	(1,567)	(1,500)	67	95.74%	(9,400)
7083.88	Travel costs	(501)	(1,650)	(1,149)	329.45%	(1,002)	(2,177)	(1,175)	217.29%	(6,010)
7083.89	Recruiting	(4,583)	(146)	4,437	3.19%	(9,167)	(212)	8,955	2.31%	(55,000)
8895.00	RoboDoc	(1,030)	0	1,030	0.00%	(2,059)	0	2,059	0.00%	(12,354)
	Non labor expenses	(240,969)	(186,148)	54,821	77.25%	(479,604)	(359,399)	120,205	74.94%	(2,891,624)
	Total Expenses	(408,524)	(322,890)	(85,635)	79.04%	(814,716)	(610,342)	204,373	74.91%	(4,902,293)
	Net Expenses over Revenues	(44,211)	(172,653)	(299,712)	390.52%	(86,088)	(293,124)	(207,036)	340.49%	(530,528)

Mark Twain Health Care District										
Rental Financial Projections		Rental								
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
9260.01	Rent Hospital Asset amortized	89,870	90,049	179	100.20%	179,740	180,138	398	100.22%	1078438
	Rent Revenues	89,870	90,049	179	100.20%	179,740	180,138	398	100.22%	1,078,438
9520.62	Repairs and Maintenance Grounds		0			0	0			
9520.80	Utilities - Electrical, Gas, Water, other	(63,333)	(98,090)	(34,757)	154.88%	(126,667)	(183,137)	(56,470)	144.58%	(760,000)
9520.85	Telephone & Communications	(3,750)	(1,089)	2,661	29.03%	(7,500)	(2,226)	5,274	29.68%	(45,000)
9520.72	Depreciation	(8,777)	(8,956)	(179)	102.04%	(17,554)	(17,952)	(398)	102.27%	(105,322)
9520.82	Insurance									
	Total Costs	(75,860)	(108,135)	(32,275)	142.54%	(151,720)	(203,314)	(51,594)	134.01%	(910,322)
	Net	14,010	(18,086)	(32,095)	-129.09%	28,019	(23,177)	(51,196)	-82.72%	168,116
9260.02	MOB Rents Revenue	18,905	17,973	(932)	95.07%	37,810	35,946	(1,864)	95.07%	226,859
9521.75	MOB rent expenses	(21,336)	(20,882)	455	97.87%	(42,673)	(41,695)	977	97.71%	(256,036)
	Net	(2,431)	(2,909)	(477)	119.64%	(4,863)	(5,750)	(887)	118.24%	(29,177)
9260.03	Child Advocacy Rent revenue	770	773	2	100.31%	1,540	1,545	5	100.31%	9,241
9522.75	Child Advocacy Expenses	(200)	0	200	0.00%	(400)	0	400	0.00%	(2,400)
	Net	570	773	202	135.51%	1,140	1,545	405	135.51%	6,841
9260.04	Sunrise Pharmacy Revenue	1,854	1,836	(18)	99.03%	0	3,672	3,672	0.00%	22,248
7084.41	Sunrise Pharmacy Expenses	(200)	0	200	0.00%	(400)	0	0	0.00%	(2,400)
	Total Revenues	111,399	110,631	(768)	99.31%	219,090	221,300	2,211	101.01%	1,336,786
	Total Expenses	(97,597)	(129,017)	(31,420)	132.19%	(195,193)	(245,010)	(49,817)	125.52%	(1,171,158)
	Summary Net	13,802	(18,386)	(32,188)	-133.21%	23,897	(23,709)	(47,606)	-99.22%	165,628

Mark Twain Health Care District										
Projects, Grants and Support										
		8/31/2022								
			2019/2020	2020/2021	2021/2022	2022/2023	Month to-Date	Actual	Actual	Actual
			Actual	Actual	Budget	Budget	Budget	Month	Y-T-D	vs Budget
	Project grants and support			(20,325)	(667,000)	(85,000)	(14,167)	(783)	(1,779)	2.09%
8890.00	Community Grants			(3,754)		(50,000)				
8890.00	Friends of the Calaveras County Fair									
8890.00	Foundation		(465,163)		(628,000)					
8890.00	Veterans Support			0	0		0		0	
8890.00	Mens Health			0	0		0		0	
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			
8890.00	Stay Vertical			(14,000)	(14,000)	(35,000)	(5,833)	(783)	(1,779)	5.08%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals									
8890.00	High school ROP (CTE) program				(25,000)					
	Project grants and support		(465,163)	(20,325)	(667,000)	(85,000)	(5,833)	(783)	(1,779)	2.09%

Mark Twain Health Care District										
General Administration Financial Projections										
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
9060.00	Income, Gains and losses from investments	8,333	26,491	18,157	317.89%	16,667	27,195	10,528	163.17%	100,000
9160.00	Property Tax Revenues	104,167	104,167	0	100.00%	208,333	208,333	0	100.00%	1,250,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		0			0	0			
5801.00	Rebates, Sponsorships, Refunds on Expenses		0			0	0			
5990.00	Other Miscellaneous Income		0			0	0			
9205.03	Miscellaneous Income (1% Minority Interest)		(10,777)			0	(29,608)			
	Summary Revenues	112,500	119,881	7,381	106.56%	225,000	205,920	(19,080)	91.52%	1,350,000
8610.09	Other salaries and wages	(21,644)	(16,204)	5,440	74.87%	(43,289)	(29,167)	14,121	67.38%	(259,732)
8610.10	Payroll taxes	(1,661)	(693)	968	41.70%	(3,322)	(1,247)	2,075	37.53%	(19,934)
8610.12	Vacation, Holiday and Sick Leave	(1,299)	0	1,299	0.00%	(2,597)	0	2,597	0.00%	(15,584)
8610.13	Group Health & Welfare Insurance	(1,009)	0	1,009	0.00%	(2,018)	0	2,018	0.00%	(12,107)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(866)	(194)	672	22.39%	(1,732)	(194)	1,538	11.20%	(10,389)
8610.16	Workers Compensation insurance	(216)	0	216	0.00%	(433)	0	433	0.00%	(2,597)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(5,051)	(887)	4,164	17.55%	(10,102)	(1,441)	8,661	14.26%	(60,611)
	Labor Costs	(26,695)	(17,091)	9,605	64.02%	(53,391)	(30,608)	22,782	57.33%	(320,343)
8610.22	Consulting and Management Fees	(4,167)	(254)	3,913	6.09%	(8,333)	(288)	8,045	3.45%	(50,000)
8610.23	Legal	(417)	0	417	0.00%	(833)	0	833	0.00%	(5,000)
8610.24	Accounting /Audit Fees	(3,333)	(6,375)	(3,041)	191.24%	(6,667)	(6,276)	391	94.14%	(40,000)
8610.05	Marketing	(667)	(579)	88	86.87%	(1,333)	(2,022)	(688)	151.62%	(8,000)
8610.43	Food	(167)	0	167	0.00%	(333)	0	333	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(833)	(392)	442	46.99%	(1,667)	(1,386)	281	83.14%	(10,000)
8610.62	Repairs and Maintenance Grounds	(417)	0	417	0.00%	(833)	0	833	0.00%	(5,000)
8610.69	Other- IT Services	(833)	(783)	50	93.96%	(1,667)	(1,630)	37	97.80%	(10,000)
8610.74	Depreciation - Equipment	(1,003)	0	1,003	0.00%	(2,007)	0	2,007	0.00%	(12,041)
8610.75	Rental/lease equipment					0	0			
8610.80	Utilities		0			0	0			
8610.82	Insurance	(5,000)	0	5,000	0.00%	(10,000)	(38,928)	(28,928)	389.28%	(60,000)
8610.83	Licenses and Taxes		0			0	0			
8610.85	Telephone and communications		0			0	0			
8610.86	Dues, Subscriptions & Fees	(667)	(205)	462	30.73%	(1,333)	(14,311)	(12,977)	1073.31%	(8,000)
8610.87	Outside Trainings	(417)	(782)	(365)	187.68%	(833)	(3,125)	(2,291)	374.95%	(5,000)
8610.88	Travel		0			0	0			
8610.89	Recruiting		(123)	(123)		0	(615)	(615)		
8610.90	Other Direct Expenses	(833)	(400)	433	48.00%	(1,667)	(900)	767	54.00%	(10,000)
8610.95	Other Misc. Expenses	-	0			0	0			
	Non-Labor costs	(18,753)	(9,892)	8,862	52.75%	(37,507)	(69,479)	(31,972)	185.24%	(225,041)
	Total Costs	(45,449)	(26,983)	18,466	59.37%	(90,897)	(100,087)	(9,190)	110.11%	(545,384)
	Net	67,051	92,898	25,847	138.55%	134,103	105,833	(28,270)	78.92%	804,616

Mark Twain Health Care District
Balance Sheet
As of August 31, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	80,443
1001.20 Umpqua Bank - Money Market	6,445
1001.30 Bank of Stockton	352,720
1001.40 Five Star Bank - MTHCD Checking	338,007
1001.50 Five Star Bank - Money Market	542,322
1001.60 Five Star Bank - VSHWC Checking	145,783
1001.65 Five Star Bank - VSHWC Payroll	90,540
1001.90 US Bank - VSHWC	62,262
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,618,922
Accounts Receivable	
1200 Accounts Receivable	20,586
Total Accounts Receivable	20,586
Other Current Assets	
1003.30 CalTRUST	4,346,945
1004.10 CLASS	4,423,180
115.05 Due from Calaveras County	1,250,000
1202.00 Prior Year Grant Revenue	6,211
1205.50 Allowance for Uncollectable Clinic Receivables	-396,780
130.30 Prepaid VSHWC	415
Total Other Current Assets	9,629,972
Total Current Assets	11,269,479
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	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	938,687
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-7,555,689
Total Fixed Assets	7,622,475
Other Assets	
1710.10 Minority Interest in MTMC - NEW	360,349

180.60 Capitalized Lease Negotiations	319,824
180.65 Capitalized Costs Amortization	12,912
Total Intangible Assets	332,736
2219 Capital Lease	6,069,255
Total Other Assets	6,762,340
TOTAL ASSETS	25,654,295
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	142,210
Total 200.00 Accts Payable & Accrued Expenses	142,210
2001 Other Accounts Payable (CC)	-3,478
Total 200.00 Accts Payable & Accrued Expenses	-3,478
2010.00 USDA Loan Accrued Interest Payable	91,034
2021 Accrued Payroll - Clinic	47,981
2022.00 Accrued Leave Liability	27,902
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	63,939
227 Deferred Revenue	122,371
Total Other Current Liabilities	356,503
Total Current Liabilities	495,235
Long-Term Liabilities	
2128.01 Deferred Capital Lease	744,149
2128.02 Deferred Utilities Reimbursement	1,354,371
2129 Other Third Party Reimbursement - Calaveras County	1,041,667
2210 USDA Loan - VS Clinic	6,691,454
Total Long-Term Liabilities	9,831,641
Total Liabilities	10,326,876
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3900 Retained Earnings	-4,828,589
Net Income	-212,780
Total Equity	15,327,419
TOTAL LIABILITIES AND EQUITY	25,654,295

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

**Investment & Reserves Report
31-Aug-22**

Annual

Reserve Funds	Minimum Target	6/30/2022 Balance	2022/2023 Allocated	2022/2023 Interest	8/31/2022 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	889,813	0	3,554	893,367	
Capital Improvement Fund	12,000,000	2,436,516	0	9,732	2,446,248	
Technology Reserve Fund	1,000,000	1,003,323	0	4,007	1,007,330	
Lease & Contract Reserve Fund	2,400,000	2,407,976	0	4,668	2,412,644	
Loan Reserve Fund	2,000,000	2,006,647	0	3,890	2,010,537	
Reserves & Contingencies	19,600,000	8,744,275	0	25,850	8,770,125	0

Reserves	2022-2023	
	8/31/2022	Interest Earned
Valley Springs HWC - Operational Reserve Fund	893,367	3,554
Capital Improvement Fund	2,446,248	9,732
Technology Reserve Fund	1,007,330	4,007
Lease & Contract Reserve Fund	2,412,644	4,668
Loan Reserve Fund	2,010,537	3,890
Total CalTRUST	8,770,125	25,850

Five Star		
General Operating Fund	218,213	107
Money Market Account	542,322	1,196
Valley Springs - Checking	145,783	18
Valley Springs - Payroll	90,640	16
Total Five Star	996,958	1,337

Umpqua Bank		
Checking	80,443	0
Money Market Account	6,445	0.10
Investments	0	
Total Savings & CD's	86,888	0.10

Bank of Stockton	352,720	8
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Total in interest earning accounts	10,206,691	27,195
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Beta Dividends 1 & 2

One Time Pay

Anthem Rebate

Total Without Unrealized Loss	27,195
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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
August 2022

	Date	Num	Vendor	Amount
1001.40 Five Star Bank -				
MTHCD Checking - NEW				
	08/29/2022	3379	3-Day Crowns @ 38 Smiles Dental Laboratory	-213.59
	08/29/2022	3380	AARP Health Plans	-582.16
	08/29/2022	3381	Alpine Natural Gas	-106.16
	08/11/2022	3343	Anthem Blue Cross	-19,147.26
	08/29/2022	3382	Arnaudo Bros., L.P.	-21,663.68
	08/08/2022	3341	Ashruta Patel	-1,650.00
	08/29/2022	3383	AT&T - 209-772-1005	-284.79
	08/29/2022	3384	AT&T - 831-000-9337 371	-1,311.35
	08/29/2022	3385	AT&T 209-772-2791 VSHWC	-206.15
	08/11/2022	3344	AT&T 248 134-3045	-4.62
	08/11/2022	3345	AT&T 248 134-7000(754)	-27.76
	08/11/2022	3346	AT&T 248-134-7000 952	-4.49
	08/29/2022	3386	AT&T 831-000-9975	-1,619.79
	08/11/2022	3347	AT&T OneNet	-1,051.73
	08/29/2022	3387	Benco Dental Supply Co.	-473.36
	08/11/2022	ACH 8/1/22	BETA Healthcare Group	-1,158.00
	08/11/2022	ACH 8/1/22	BETA Healthcare Group	-2,606.81
	08/11/2022	3348	BETA Healthcare Group	-6,363.95
	08/01/2022	3330	Calaveras County Tax Collector	-118.63
	08/11/2022	3349	Calaveras County Water District	-3,893.51
	08/04/2022	3331	Calaveras Enterprise & Sierra Lodestar	-983.07
	08/11/2022	3350	Calaveras Power Agency	-50,918.45
	08/04/2022	3332	Calaveras Public Utility District	-2,479.79
	08/29/2022	3388	Calaveras Public Utility District	-179.19
	08/04/2022	3333	California Special Districts Association - Financial	-965.00
	08/29/2022	3389	Cheri Aguiar	-300.00
	08/02/2022	ACH 8/2/22	Christian Bader	-6,600.00
	08/11/2022	3351	City of Angels	-816.48

08/04/2022	3334	Clarke Broadcasting Corp.	-475.00
08/17/2022	3373	Community United Methodist Church	-255.00
08/11/2022	3352	Day Denture Laboratory	-97.45
08/29/2022	3390	Day Denture Laboratory	-1,532.12
08/29/2022	3391	Debra Sellick	-100.00
08/11/2022	3353	Diana Coleman	-526.50
08/29/2022	3392	Diana Coleman	-512.00
08/11/2022	3354	Donna Koplen	-330.76
08/02/2022	ACH 8/2/22	Dr. Deborah Salom	-7,734.00
08/11/2022	3355	Foothill-Sierra Pest Control	-200.00
08/17/2022	3374	Gateway Press	-13.87
08/11/2022	3356	Gidewell Laboratories	-94.53
08/02/2022	ACH 8/2/22	Harvard M. Robbins, M.D.	-4,038.48
08/02/2022	ACH 8/2/22	James Mosson	-12,240.00
08/29/2022	3393	Jennifer Scheidt	-640.00
08/29/2022	3394	Johanna Vermeltoort	-100.00
08/29/2022	3395	JWT & Associates, LLP	-3,150.00
08/29/2022	3396	Kirk Stout	-68.00
08/29/2022	3397	Ledger Dispatch	-100.00
08/29/2022	3398	Linda Reed	-100.00
08/29/2022	3399	Lori Hack	-100.00
08/04/2022	3335	Mark Twain Medical Staff Fund	-2,550.00
08/17/2022	3375	Mark Twain Medical Staff Fund	-425.00
08/29/2022	3406	Medex Practice Solutions, Inc.	-6,250.00
08/29/2022	3400	Nicole MacDonald	-31.94
08/11/2022	3358	Novarad Corporation	-1,091.27
08/29/2022	3401	Nuance Communications, Inc.	-237.00
08/04/2022	3336	Olympic Cleaning Service	-5,600.00
08/29/2022	3402	PG&E 0529233604-6 Copper Clinic	-3,401.94
08/11/2022	3359	PG&E 2070234150-2 Traffic Control	-73.38
08/11/2022	3360	PG&E 7845103478-5 - Centralized Scheduling	-1,107.78
08/11/2022	3361	PG&E 1022075267-8 - Traffic Control	-41.77
08/11/2022	3362	PG&E 1115246270-8 SOMO	-3,249.86
08/11/2022	3363	PG&E 3991832007-6 Cancer	-315.02

08/11/2022	3364	PG&E 4263039970-9 Hospital	-10,627.02
08/11/2022	3365	PG&E 7402140630-6 SAFMC	-550.44
08/11/2022	3366	PG&E 8919598400-3 Cancer/Infusion	-958.21
08/11/2022	3367	PG&E 9610376900-4--James Dalton (Angels Camp) NEW	-5,240.54
08/11/2022	3368	Radiologica	-1,897.00
08/29/2022	3403	Richard Randolph	-100.00
08/04/2022	3337	RJ Pro Innovative I.T. Services	-1,743.00
08/11/2022	3369	RJ Pro Innovative I.T. Services	-246.00
08/17/2022	3376	RJ Pro Innovative I.T. Services	-51.48
08/04/2022	3338	San Andreas Sanitary District	-7,494.77
08/29/2022	3404	San Andreas Sanitary District	-7,915.81
08/04/2022	3339	Seats & Stations	-433.50
08/11/2022	3370	Sharen Manuse	-350.00
08/22/2022	3378	Sharen Manuse	-75.00
08/17/2022	3377	Signal Service, Inc.	-534.64
08/11/2022	3371	Suburban Propane-Ortho	-150.34
08/29/2022	3405	Susan Deax-Keirns	-882.00
08/04/2022	3340	The Valley Springs News	-35.00
08/02/2022	ACH 8/2/22	Thomas Drakes	-7,540.00
08/11/2022	3372	Your Type Graphic Design	-987.85

Total for 1001.40 Five
Star Bank - MTHCD
Checking - NEW

-\$ 230,325.04

Wednesday, Oct 12, 2022 08:52:43 AM GMT-7

Mark Twain Health Care District

Journal
August 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
08/01/2022	Journal Entry	Class Reserves	Class Reserves Creation	Class Reserves Creation	1003.30	1003.30 Technology Reserve Fund		\$4,414,623.00
			Class Reserves Creation	Class Reserves Creation	1004.10	1004.10 Lease and Contract Reserve Fund	\$2,407,976.00	
			Class Reserves Creation	Class Reserves Creation	1004.20	1004.20 Loan Reserve Fund	\$2,006,647.00	
							\$4,414,623.00	\$4,414,623.00
08/01/2022	Journal Entry	Aug Opening Balances	Aug Opening Balances	Aug Opening Balances	1003.10	1003.10 Operational Reserve Fund	\$889,813.00	
			Aug Opening Balances	Aug Opening Balances	1003.20	1003.20 Capital Improvement Fund	\$2,436,516.00	
			Aug Opening Balances	Aug Opening Balances	1003.30	1003.30 Technology Reserve Fund		\$3,326,329.00
							\$3,326,329.00	\$3,326,329.00
08/12/2022	Journal Entry	8/12/22 Payroll # 114	Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	8610.09	8610.09 Other salaries and wages - Admin.	\$8,102.03	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$44,112.28	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,265.13	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$6,169.71	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	8610.10	8610.10 Payroll taxes - Admin.	\$117.48	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	7083.10	7083.10 Payroll taxes - Clinic	\$790.63	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	8610.10	8610.10 Payroll taxes - Admin.	\$228.91	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	7083.10	7083.10 Payroll taxes - Clinic	\$3,294.00	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	7083.10	7083.10 Payroll taxes - Clinic	\$34.00	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,816.22
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,045.82
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,628.05
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,640.39
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$34.00
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,022.00
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,086.05
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,163.20
			Payroll Processing Fee- Pay period 7/24/22 - 8/6/22	Payroll Processing Fee- Pay period 7/24/22 - 8/6/22	8610.22	8610.22 Consulting and Management Fees - District	\$232.64	
			Payroll Processing Fee- Pay period 7/24/22 - 8/6/22	Payroll Processing Fee- Pay period 7/24/22 - 8/6/22	7083.22	7083.22 Consulting and Management fees - Clinic	\$930.56	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$20,164.48	
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$20,164.48
			Pay period 7/24/22 - 8/6/22	Pay period 7/24/22 - 8/6/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$44,841.64
							\$90,441.85	\$90,441.85
08/17/2022	Journal Entry	Prop Tax true up dep	Prop Tax true up deposit	Prop Tax true up deposit	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$76,085.40	
			Prop Tax true up deposit	Prop Tax true up deposit	115.05	115.05 Due From Calaveras County		\$76,085.40
							\$76,085.40	\$76,085.40
08/17/2022	Journal Entry	8/17/22 VSHWC Deposit	8/17/22 VSHWC Deposit	8/17/22 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,717.79	
			8/17/22 VSHWC Deposit	8/17/22 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$1,717.79
							\$1,717.79	\$1,717.79
08/19/2022	Journal Entry	7/22 Pay Credit Card	7/22 Pay Credit Card	7/22 Pay Credit Card	2000.10	2000.10 Other Accounts Payable	\$16,532.82	
			7/22 Pay Credit Card	7/22 Pay Credit Card	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$16,532.82
							\$16,532.82	\$16,532.82
08/22/2022	Journal Entry	8/22 Athena	Athena Health Charges for August 2022	Athena Health Charges for August 2022	1001.60	1001.60 Five Star Bank - VSHWC Checking		\$13,313.34

Mark Twain Health Care District

Journal
August 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
		Charge				- NEW-1		
			Athena Health Charges for August 2022		7083.26	7083.26 Other contracted services - Clinic	\$13,313.34	\$13,313.34
								\$13,313.34
08/23/2022	Journal Entry	Grant #14 Revenue	Grant #14 Back to School Funds - Centene Corp (Healthnet)		227	227 Deferred Revenue		\$6,000.00
			Grant #14 Back to School Funds - Centene Corp (Healthnet)		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$6,000.00	
							\$6,000.00	\$6,000.00
08/26/2022	Journal Entry	8/26/22 Payroll #115	Pay Period 8/7/22 - 8/20/22		8610.09	8610.09 Other salaries and wages - Admin.	\$8,102.03	
			Pay Period 8/7/22 - 8/20/22		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$43,368.10	
			Pay Period 8/7/22 - 8/20/22		7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,421.36	
			Pay Period 8/7/22 - 8/20/22		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$8,363.88	
			Pay Period 8/7/22 - 8/20/22		8610.10	8610.10 Payroll taxes - Admin.	\$117.48	
			Pay Period 8/7/22 - 8/20/22		7083.10	7083.10 Payroll taxes - Clinic	\$823.06	
			Pay Period 8/7/22 - 8/20/22		8610.10	8610.10 Payroll taxes - Admin.	\$228.91	
			Pay Period 8/7/22 - 8/20/22		7083.10	7083.10 Payroll taxes - Clinic	\$3,189.96	
			Pay Period 8/7/22 - 8/20/22		7083.10	7083.10 Payroll taxes - Clinic	\$34.00	
			Pay Period 8/7/22 - 8/20/22		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,881.10
			Pay Period 8/7/22 - 8/20/22		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,837.74
			Pay Period 8/7/22 - 8/20/22		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,797.81
			Pay Period 8/7/22 - 8/20/22		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,729.03
			Pay Period 8/7/22 - 8/20/22		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$34.00
			Pay Period 8/7/22 - 8/20/22		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,388.31
			Pay Period 8/7/22 - 8/20/22		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,243.90
			Pay Period 8/7/22 - 8/20/22		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$106.00
			Payroll Processing Fee - Pay Period 8/7/22 - 8/20/22		8610.22	8610.22 Consulting and Management Fees - District	\$21.20	
			Payroll Processing Fee - Pay Period 8/7/22 - 8/20/22		7083.22	7083.22 Consulting and Management fees - Clinic	\$84.80	
			Pay Period 8/7/22 - 8/20/22		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$20,279.68	
			Pay Period 8/7/22 - 8/20/22		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$20,279.68
			Pay Period 8/7/22 - 8/20/22		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$46,736.89
							\$91,034.46	\$91,034.46
08/31/2022	Journal Entry	8/22 Depreciation	Depreciation		9520.72	9520.72 Depreciation	\$8,956.22	
			Depreciation		2219	2219 Capital Lease		\$8,956.22
							\$8,956.22	\$8,956.22
08/31/2022	Journal Entry	8/22 Capital Lease	Capital Lease		2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
			Capital Lease		9260.01	9260.01 Deferred Lease Income		\$25,555.81
			Capital Lease		2219	2219 Capital Lease		\$9,950.78
			Capital Lease		2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
			Capital Lease		9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00
08/31/2022	Journal Entry	8/22 MOB Rent	Rents		9260.02	9260.02 MOB Rents Revenue		\$13,801.48
			Rents		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,801.48	
			Rents		9260.03	9260.03 Child Advocacy Rent Revenue		\$772.50
			Rents		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$772.50	
							\$14,573.98	\$14,573.98

Mark Twain Health Care District

Journal
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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
08/31/2022	Journal Entry	8/22 Prop Tax Revenue	Third Party Reimb		2129	2129 Other Third Party Reimbursement - Calaveras County	\$104,166.67	
			Third Party Reimb		9160.00	9160.00 Property Tax Revenues - District		\$104,166.67
							\$104,166.67	\$104,166.67
08/31/2022	Journal Entry	8/22 Cap. Costs	Capitalized Costs		180.65	180.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
			Capitalized Costs		180.60	180.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
08/31/2022	Journal Entry	8/22 Acc Depreciation	Accumulated Depreciation		7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$63,379.01	
			Accumulated Depreciation		160.00	160.00 Accumulated Depreciation		\$63,379.01
							\$63,379.01	\$63,379.01
08/31/2022	Journal Entry	8/22 US Bank Recon	8/22 US Bank Recon		1001.90	1001.90 U.S. Bank - VSHWC	\$255,724.43	
			8/22 US Bank Recon		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$255,724.43
			8/22 US Bank Recon		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$197,456.98	
			8/22 US Bank Recon		1001.90	1001.90 U.S. Bank - VSHWC		\$197,456.98
			8/22 US Bank Recon - US Bank fees		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$59.90	
			8/22 US Bank Recon - US Bank fees		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$59.90
							\$453,241.31	\$453,241.31
08/31/2022	Journal Entry	8/22 CC Recon	Align- Digital Scanner		1220.20	1220.20 VSHWC - Equipment	\$1,353.07	
			McKesson Medical - NON COVID medical Supplies		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$11,409.63	
			McKesson Medical - COVID medical Supplies		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$592.15	
			CPR Foundation - Certificates		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$25.12	
			Amazon - Medical Supplies		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$79.01	
			FP Mailing Solutions-Postage		7083.46	7083.46 Office and Administrative supplies - Clinic	\$564.29	
			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		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Clark Pest Control		7083.69	7083.69 Other purchased services - Clinic	\$81.00	
			MedPro Disposal		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$113.00	
			Cal-Waste		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$349.96	
			CallMyDoc		7083.85	7083.85 Telephone and Communications - Clinic	\$652.52	
			Get Smarter -Training		7083.87	7083.87 Outside Training - Clinic	\$1,200.00	
			Fusion Grill - Interview Lunch		7083.69	7083.69 Other purchased services - Clinic	\$67.33	
			Indeed - Job Ads		7083.89	7083.89 Recruiting - Clinic	\$146.00	
			Staples-Office Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$377.70	
			PG&E- Past Due Balance		9520.80	9520.80 Utilities - Electrical, Gas, Water, other	\$3,050.67	
			QuickBooks		8610.69	8610.69 Other - IT Services- District	\$200.00	
			Streamline		8610.69	8610.69 Other - IT Services- District	\$200.00	
			Microsoft 365		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$99.99	
			Cal.net		8610.86	8610.86 Dues, Subscriptions & Fees -	\$9.95	

Mark Twain Health Care District

Journal
August 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						District		
				Victorian Inn - Training	8610.87	8610.87 Outside Training's - Admin.	\$29.00	
				MoCA Testing	8610.87	8610.87 Outside Training's - Admin.	\$153.00	
				CSDA training course	8610.87	8610.87 Outside Training's - Admin.	\$600.00	
				Canva.com - Stay Vertical- Posters/Postcards	8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	\$143.49	
				Canva.com - Stay Vertical- Posters/Postcards	2000.10	2000.10 Other Accounts Payable		\$21,851.88
							\$21,851.88	\$21,851.88
08/31/2022	Journal Entry	8/22 Cal-Trust Invest		8/22 Cal-Trust Investment Income	1003.30	1003.30 Technology Reserve Fund	\$4,007.38	
				8/22 Cal-Trust Investment Income	9060.00	9060.00 Income, Gains & losses from investments - District		\$17,292.78
				8/22 Cal-Trust Investment Income	1003.20	1003.20 Capital Improvement Fund	\$9,731.71	
				8/22 Cal-Trust Investment Income	1003.10	1003.10 Operational Reserve Fund	\$3,553.69	
							\$17,292.78	\$17,292.78
08/31/2022	Journal Entry	8/22 Interest Income		8/22 Interest Income	1004.10	1004.10 Lease and Contract Reserve Fund	\$4,663.65	
				8/22 Interest Income	1004.20	1004.20 Loan Reserve Fund	\$3,893.50	
				8/22 Interest Income	9060.00	9060.00 Income, Gains & losses from investments - District		\$8,557.15
							\$8,557.15	\$8,557.15
08/31/2022	Journal Entry	8/22 Minority Intr		8/22 Minority Interest	9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$11,280.00	
				8/22 Minority Interest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$503.39
				8/22 Minority Interest	1710.10	1710.10 Minority Interest in MTMC - NEW		\$10,776.61
							\$11,280.00	\$11,280.00
08/31/2022	Journal Entry	Aug 22 AR Revenue		Aug 22 AR Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$302,004.00
				Aug 22 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$149,101.00	
				Aug 22 AR Revenue	4083.60	4083.60 Contractual Adjustments	\$152,903.00	
							\$302,004.00	\$302,004.00
TOTAL							\$9,142,373.90	\$9,142,373.90

Aug-22

\$	1,353.07	1220.20	Align	Itero Digital Scanner - Dental	\$	1,353.07	1220.2 - VSHWC - Equipment
\$	11,409.63	7083.41.01	Sacramento Locksmith	Digital Locks			
\$	592.15	7083.41.01	McKesson Medical	Medical Supplies- Non COVID			
\$	25.12	7083.41.01	McKesson Medical	Medical Supplies-COVID			
\$	79.01	7083.41.01	CPR Foundation	CPR Certificate			
\$	564.29	7083.41.01	Mesa Labs	Medical Supplies			
\$	50.00	7083.46	Amazon	Medical Supplies	\$	12,105.91	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$	155.00	7083.69	FP Mailing Solutions	Postage Machine Reload			
\$	150.00	7083.69	Instacard	Badges			
\$	81.00	7083.69	Henry Schein	Overstock.com	\$	614.29	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$	113.00	7083.80	CALAVERAS MINI STORAGE	Dentrix Dental Systems			
\$	349.96	7083.80	Language Line	NO RECEIPT			
\$	652.52	7083.85	MEDSTATIX	Translation Services			
\$	1,200.00	7083.87	Clark Pest Control	Monthly fees			
\$	67.33	7083.89	ProScreening	8/29/22 Service			
\$	146.00	7083.89	Cisco Fire Systems	Background checks/Credentials	\$	386.00	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$	377.70	8610.46	MedPro Disposal	Annual Inspection/Testing			
\$	99.99	8610.46	Cal-Waste	Waste Removal	\$	462.96	7083.80 - UTILITIES - CLINIC
\$	200.00	8610.46	MOTHERLODE ANSWERING SERVICE	Trash Removal			
\$	9520.80	9520.80	Sphinx Medical	CallMyDoc	\$	652.52	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$	200.00	8610.69	Get Smarter	Online Training	\$	1,200.00	7083.87 - OUTSIDE TRAINING - CLINIC
\$	200.00	8610.69	Fusion Grill	Interview lunch			
\$	99.99	8610.86	Indeed	Job Ads	\$	213.33	7083.89 - RECRUITING - CLINIC
\$	9.95	8610.86	YourMembership	Employment Ad			
\$	29.00	8610.87	USPS	Postage			
\$	153.00	8610.87	Staples	Office Supplies (ink Cartridges)			
\$	600.00	8610.87	County of	Key Tags	\$	377.70	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$	143.49	8890.00	Country girl ice cream	Staff appreciation			
\$	21,851.88	8890.00	PG&E	Past due bill	\$	3,050.67	9520.80 - UTILITIES - DISTRICT
\$	200.00	8610.69	Calaveras County	Solid Waste Fees	\$	400.00	8610.69 - OTHER - IT SERVICES - DISTRICT
\$	200.00	8610.69	Microsoft	Subscription			
\$	99.99	8610.86	QUICKBOOKS	MONTHLY SUB			
\$	9.95	8610.86	Doteasy	Yearly Renewal	\$	109.94	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$	29.00	8610.87	Streamline	Monthly			
\$	153.00	8610.87	Microsoft	Microsoft 365			
\$	600.00	8610.87	Adobe	Annual Membership			
\$	143.49	8890.00	CAL.NET	YEARLY/MONTHLY SUB			
\$	21,851.88	8890.00	McAfee	Yearly Subscription			
\$	200.00	8610.87	Carbonite	Annual Subscription	\$	782.00	8610.87 - OUTSIDE TRAINING - DISTRICT
\$	143.49	8890.00	Victorian Inn	Training Lodging			
\$	21,851.88	8890.00	MoCA Test Inc.	Training			
\$	200.00	8610.87	CSDA	Training (Board Secretary Conference)			
\$	143.49	8890.00	ACHD	Annual Meeting			
\$	21,851.88	8890.00	Hyatt Resort	Hotel for ACHD Conference	\$	143.49	8890.00 - FOUNDATION PROJECTS - DISTRICT
\$	21,851.88	8890.00	Canva.com	Stay Vertical- posters/postards	\$	21,851.88	



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Agenda Item: **DRAFT Financial Reports (as of September, 2022)**

Item Type: **Action**

Submitted By: **Rick Wood, Accountant**

Presented By: **Rick Wood, Accountant**

BACKGROUND:

The September, 2022 Profit & Loss statement is attached for your review and approval.

- The DRAFT June 2022 financial reports are still in DRAFT form until the Audit is complete.
- As mentioned with the August financials, the annual audit has commenced, and we have been in communication with Mr. Jackson over the past couple weeks, and he has stated he is confident we can have a DRAFT Audit Report for the November Finance Committee and Board Meetings. Traci has begun sending him the additional information he has requested.
- The September 30, 2022 financial reports are attached for your review.
- I was a little prematurely hopeful our new billing rates would have a bigger impact on the Clinic revenue. I was reminded that “just because our rates went up per visit, doesn’t mean they were paid in the same month”. Guess I need to be more patient.
- On the “Rental” page, utilities for the month continue to be very high 😞
- Our investment income is looking significantly better as the higher interest rates are impacting our interest income. This will be realized very quickly with our investment in the California CLASS program.

	09/30/22	2022 - 2023 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	1,556,894	8,589,930	5,903,144	1,336,786	0	1,350,000
Total Revenue	1,556,894	8,589,930	5,903,144	1,336,786	0	1,350,000
Expenses	(1,887,058)	(8,125,814)	(6,429,672)	(1,123,758)	(35,000)	(537,384)
Total Expenses	(1,887,058)	(8,125,814)	(6,429,672)	(1,123,758)	(35,000)	(537,384)
Surplus(Deficit)	(330,165)	464,116	(526,528)	213,028	(35,000)	812,616
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)	(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)	(330,165)			

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		9/30/22									
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget	
9260.01	Rent Hospital Asset amortized	89,870	90,010	140	100.16%	269,610	270,148	538	100.20%	1078438	
Rent Revenues		89,870	90,010	140	100.16%	269,610	270,148	538	100.20%	1,078,438	
9520.62	Repairs and Maintenance Grounds		0			0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(63,333)	(90,535)	(27,201)	142.95%	(190,000)	(273,671)	(83,671)	144.04%	(760,000)	
9520.85	Telephone & Communications	(3,750)	(1,345)	2,405	35.87%	(11,250)	(3,571)	7,679	31.74%	(45,000)	
9520.72	Depreciation	(8,777)	(8,917)	(140)	101.60%	(26,331)	(26,869)	(538)	102.04%	(105,322)	
9520.82	Insurance										
Total Costs		(75,860)	(100,797)	(24,936)	132.87%	(227,581)	(304,111)	(76,530)	133.63%	(910,322)	
Net		14,010	(10,787)	(24,796)	-76.99%	42,029	(33,963)	(75,992)	-80.81%	168,116	
9260.02	MOB Rents Revenue	18,905	17,973	(932)	95.07%	56,715	53,918	(2,796)	95.07%	226,859	
9521.75	MOB rent expenses	(21,336)	(20,814)	523	97.55%	(64,009)	(62,509)	1,500	97.66%	(256,036)	
Net		(2,431)	(2,841)	(409)	116.84%	(7,294)	(8,591)	(1,296)	117.77%	(29,177)	
9260.03	Child Advocacy Rent revenue	770	773	2	100.31%	2,310	2,318	7	100.31%	9,241	
9522.75	Child Advocacy Expenses	(200)	0	200	0.00%	(600)	0	600	0.00%	(2,400)	
Net		570	773	202	135.51%	1,710	2,318	607	135.51%	6,841	
9260.04	Sunrise Pharmacy Revenue	1,854	1,836	(18)	99.03%	0	5,508	5,508	0.00%	22,248	
7084.41	Sunrise Pharmacy Expenses	(200)	0	200	0.00%	(600)	0	0	0.00%	(2,400)	
Total Revenues		111,399	110,591	(808)	99.27%	328,635	331,891	3,257	100.99%	1,336,786	
Total Expenses		(97,597)	(121,610)	(24,014)	124.61%	(292,790)	(366,620)	(73,830)	125.22%	(1,171,158)	
Summary Net		13,802	(11,019)	(24,821)	-79.84%	35,845	(34,728)	(70,573)	-96.88%	165,628	

Mark Twain Health Care District										
Projects, Grants and Support										
		9/30/2022								
			2019/2020	2020/2021	2021/2022	2022/2023	Month to-Date	Actual	Actual	Actual
			Actual	Actual	Budget	Budget	Budget	Month	Y-T-D	vs Budget
	Project grants and support			(20,325)	(667,000)	(85,000)	(21,250)	(1,078)	(2,857)	3.36%
8890.00	Community Grants			(3,754)		(50,000)				
8890.00	Friends of the Calaveras County Fair									
8890.00	Foundation		(465,163)		(628,000)					
8890.00	Veterans Support			0	0		0		0	
8890.00	Mens Health			0	0		0		0	
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			
8890.00	Stay Vertical			(14,000)	(14,000)	(35,000)	(8,750)	(1,078)	(2,857)	8.16%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals									
8890.00	High school ROP (CTE) program				(25,000)					
	Project grants and support		(465,163)	(20,325)	(667,000)	(85,000)	(8,750)	(1,078)	(2,857)	3.36%

Mark Twain Health Care District										
General Administration Financial Projections										
9/30/22										
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
9060.00	Income, Gains and losses from investments	8,333	16,737	8,404	200.84%	25,000	43,932	18,932	175.73%	100,000
9160.00	Property Tax Revenues	104,167	104,167	0	100.00%	312,500	312,500	0	100.00%	1,250,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		0			0	0			
5801.00	Rebates, Sponsorships, Refunds on Expenses		0			0	0			
5990.00	Other Miscellaneous Income		0			0	0			
9205.03	Miscellaneous Income (1% Minority Interest)		0			0	(29,608)			
	Summary Revenues	112,500	120,904	8,404	107.47%	337,500	326,824	(10,676)	96.84%	1,350,000
8610.09	Other salaries and wages	(21,644)	(18,498)	3,146	85.46%	(64,933)	(47,665)	17,268	73.41%	(259,732)
8610.10	Payroll taxes	(1,661)	(868)	793	52.27%	(4,984)	(2,115)	2,868	42.45%	(19,934)
8610.12	Vacation, Holiday and Sick Leave	(1,299)	0	1,299	0.00%	(3,896)	0	3,896	0.00%	(15,584)
8610.13	Group Health & Welfare Insurance	(1,009)	0	1,009	0.00%	(3,027)	0	3,027	0.00%	(12,107)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(866)	0	866	0.00%	(2,597)	(194)	2,403	7.46%	(10,389)
8610.16	Workers Compensation insurance	(216)	0	216	0.00%	(649)	0	649	0.00%	(2,597)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(5,051)	(868)	4,183	17.19%	(15,153)	(2,309)	12,844	15.24%	(60,611)
	Labor Costs	(26,695)	(19,366)	7,329	72.55%	(80,086)	(49,974)	30,111	62.40%	(320,343)
8610.22	Consulting and Management Fees	(4,167)	(258)	3,909	6.19%	(12,500)	(546)	11,954	4.37%	(50,000)
8610.23	Legal	(417)	0	417	0.00%	(1,250)	0	1,250	0.00%	(5,000)
8610.24	Accounting /Audit Fees	(3,333)	(3,090)	243	92.70%	(10,000)	(9,366)	634	93.66%	(40,000)
8610.05	Marketing	(667)	(1,113)	(446)	166.89%	(2,000)	(3,134)	(1,134)	156.71%	(8,000)
8610.43	Food	(167)	0	167	0.00%	(500)	0	500	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(833)	(55)	779	6.55%	(2,500)	(1,440)	1,060	57.61%	(10,000)
8610.62	Repairs and Maintenance Grounds	(417)	0	417	0.00%	(1,250)	0	1,250	0.00%	(5,000)
8610.69	Other- IT Services	(833)	(1,282)	(448)	153.80%	(2,500)	(2,912)	(412)	116.47%	(10,000)
8610.74	Depreciation - Equipment	(1,003)	0	1,003	0.00%	(3,010)	0	3,010	0.00%	(12,041)
8610.75	Rental/lease equipment					0	0			
8610.80	Utilities		0			0	0			
8610.82	Insurance	(5,000)	0	5,000	0.00%	(15,000)	(38,928)	(23,928)	259.52%	(60,000)
8610.83	Licenses and Taxes		0			0	0			
8610.85	Telephone and communications		0			0	0			
8610.86	Dues, Subscriptions & Fees	(667)	(25)	642	3.74%	(2,000)	(14,336)	(12,336)	716.79%	(8,000)
8610.87	Outside Trainings	(417)	(5,046)	(4,629)	1210.96%	(1,250)	(8,170)	(6,920)	653.62%	(5,000)
8610.88	Travel		0			0	0			
8610.89	Recruiting		0	0		0	(615)	(615)		
8610.90	Other Direct Expenses	(833)	(500)	333	60.00%	(2,500)	(1,400)	1,100	56.00%	(10,000)
8610.95	Other Misc. Expenses	-	0			0	0			
	Non-Labor costs	(18,753)	(11,367)	7,386	60.62%	(56,260)	(80,847)	(24,586)	143.70%	(225,041)
	Total Costs	(45,449)	(30,734)	14,715	67.62%	(136,346)	(130,821)	5,525	95.95%	(545,384)
	Net	67,051	90,170	23,119	134.48%	201,154	196,003	(5,151)	97.44%	804,616

Mark Twain Health Care District
Balance Sheet
As of September 30, 2022

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	99,113
1001.20 Umpqua Bank - Money Market	6,445
1001.30 Bank of Stockton	79,272
1001.40 Five Star Bank - MTHCD Checking	112,300
1001.50 Five Star Bank - Money Market	442,833
1001.60 Five Star Bank - VSHWC Checking	129,238
1001.65 Five Star Bank - VSHWC Payroll	52,770
1001.90 US Bank - VSHWC	342,864
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,265,236
Accounts Receivable	
1200 Accounts Receivable	21,096
Total Accounts Receivable	21,096
Other Current Assets	
1003.30 CalTRUST	4,346,280
1004.10 CLASS	4,432,661
115.05 Due from Calaveras County	1,250,000
1202.00 Prior Year Grant Revenue	6,211
1205.50 Allowance for Uncollectable Clinic Receivables	-535,256
130.30 Prepaid VSHWC	415
Total Other Current Assets	9,500,311
Total Current Assets	10,786,642
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	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	941,377
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-7,619,068
Total Fixed Assets	7,561,786
Other Assets	
1710.10 Minority Interest in MTMC - NEW	360,349

180.60 Capitalized Lease Negotiations	318,831
180.65 Capitalized Costs Amortization	13,905
Total Intangible Assets	332,737
2219 Capital Lease	6,050,348
Total Other Assets	6,743,434
TOTAL ASSETS	25,091,862
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	171,351
Total 200.00 Accts Payable & Accrued Expenses	171,351
2001 Other Accounts Payable (CC)	-3,478
Total 200.00 Accts Payable & Accrued Expenses	-3,478
2010.00 USDA Loan Accrued Interest Payable	91,034
2021 Accrued Payroll - Clinic	47,981
2022.00 Accrued Leave Liability	27,902
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	67,349
227 Deferred Revenue	122,371
Total Other Current Liabilities	359,913
Total Current Liabilities	527,786
Long-Term Liabilities	
2128.01 Deferred Capital Lease	708,642
2128.02 Deferred Utilities Reimbursement	1,289,878
2129 Other Third Party Reimbursement - Calaveras County	937,500
2210 USDA Loan - VS Clinic	6,418,021
Total Long-Term Liabilities	9,354,041
Total Liabilities	9,881,828
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3900 Retained Earnings	-4,828,589
Net Income	-330,165
Total Equity	15,210,034
TOTAL LIABILITIES AND EQUITY	25,091,862

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

**Investment & Reserves Report
30-Sep-22**

Annual

Reserve Funds	Minimum Target	6/30/2022 Balance	2022/2023 Allocated	2022/2023 Interest	9/30/2022 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	889,813	0	3,417	893,230	
Capital Improvement Fund	12,000,000	2,436,516	0	9,358	2,445,874	
Technology Reserve Fund	1,000,000	1,003,323	0	3,853	1,007,176	
Lease & Contract Reserve Fund	2,400,000	2,407,976	0	9,839	2,417,815	
Loan Reserve Fund	2,000,000	2,006,647	0	8,199	2,014,846	
Reserves & Contingencies	19,600,000	8,744,275	0	34,666	8,778,941	0

Reserves	2022-2023	
	9/30/2022	Interest Earned
Valley Springs HWC - Operational Reserve Fund	893,230	3,417
Capital Improvement Fund	2,445,874	9,358
Technology Reserve Fund	1,007,176	3,853
Lease & Contract Reserve Fund	2,417,815	9,839
Loan Reserve Fund	2,014,846	8,199
Total CalTRUST	8,778,941	34,666

Five Star		
General Operating Fund	216,471	130
Money Market Account	442,833	1,707
Valley Springs - Checking	129,238	30
Valley Springs - Payroll	52,870	21
Total Five Star	841,412	1,887

Umpqua Bank		
Checking	99,113	0
Money Market Account	6,445	0.16
Investments	0	
Total Savings & CD's	105,558	0.16

Bank of Stockton	79,272	10
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Total in interest earning accounts	9,805,183	36,564
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Beta Dividends 1 & 2		3,138
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One Time Pay		
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Anthem Rebate		4,230
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Total Without Unrealized Loss		43,932
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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 2022

Date	Num	Vendor	Amount
09/26/2022	3433	3-Day Crowns @ 38 Smiles Dental Laboratory	0.00
09/27/2022	3466	3-Day Crowns @ 38 Smiles Dental Laboratory	-467.96
09/29/2022	3467	Alpine Natural Gas	-113.69
09/26/2022	3434	Anthem Blue Cross	-17,317.07
09/29/2022	3468	AT&T - 209-772-1005	-223.98
09/26/2022	3435	AT&T - 831-000-9337 371	-1,301.09
09/29/2022	3469	AT&T 209-772-2791 VSHWC	-261.77
09/26/2022	3436	AT&T 248 134-3045	-4.62
09/26/2022	3437	AT&T 248 134-7000(754)	-27.76
09/26/2022	3438	AT&T 248-134-7000 952	-9.25
09/26/2022	3439	AT&T 754-9362	-133.13
09/26/2022	3440	AT&T 831-000-9975	-1,609.53
09/26/2022	3441	AT&T OneNet	-1,170.43
09/26/2022	3465	Best Best & Krieger, LLP	-192.50
09/01/2022	3407	BETA Healthcare Group	-3,757.14
09/26/2022	3442	BETA Healthcare Group	-5,806.14
09/29/2022	3470	Calaveras County Water District	-3,715.81
09/26/2022	3443	Calaveras Enterprise & Sierra Lodestar	-122.67
09/08/2022	3417	Calaveras Power Agency	-56,526.77
09/01/2022	3408	Calaveras Public Utility District	-2,724.61
09/26/2022	3444	Calaveras Public Utility District	-188.46
09/29/2022	3471	Calaveras Public Utility District	-2,994.92
09/08/2022	3418	California Special Districts Association - Financial	-1,600.00
09/29/2022	3472	Capital Group - American Funds	-193.86
09/02/2022	ACH 9/2/22	Christian Bader	-8,800.00
09/08/2022	3419	City of Angels	-831.68
09/08/2022	3420	Clarke Broadcasting Corp.	-950.00

1001.40 Five Star
 Bank - MTHCD
 Checking - NEW

09/08/2022	3421	Cowabunga Ice Cream Truck	-252.50
09/26/2022	3445	Day Denture Laboratory	-2,475.31
09/01/2022	3409	Debra Sellick	-100.00
09/26/2022	3446	Debra Sellick	-206.00
09/26/2022	3447	Donna Koplen	-330.76
09/02/2022	ACH 9/2/22	Dr. Deborah Salom	-9,056.75
09/26/2022	3448	Felicia Trefl	-50.00
09/26/2022	3449	Garett's Cross-Connection Control	-175.00
09/02/2022	ACH 9/2/22	Harvard M. Robbins, M.D.	-6,590.58
09/26/2022	3450	Healthcare Clinical Laboratories	-26.00
09/02/2022	ACH 9/2/22	James Mosson	-12,810.00
09/01/2022	3410	James Mosson	-910.00
09/01/2022	3411	Johanna Vermelthoort	-100.00
09/01/2022	3412	Kamps Propane	-1,953.92
09/01/2022	3413	Kirk Stout	-295.35
09/26/2022	3451	Kirk Stout	-170.00
09/08/2022	3422	Ledger Dispatch	-250.00
09/01/2022	3414	Linda Reed	-100.00
09/29/2022	3473	Lori Hack	-1,290.66
09/26/2022	3452	Modesto Welding Products	-48.54
09/08/2022	3423	Novarad Corporation	-1,091.27
09/29/2022	3474	Nuance Communications, Inc.	-316.00
09/01/2022	3415	Olympic Cleaning Service	-4,950.00
09/08/2022	3424	Olympic Cleaning Service	-650.00
09/29/2022	3475	Olympic Cleaning Service	-4,950.00
09/26/2022	3453	Peggy Stout	-700.00
09/26/2022	3454	PG&E 0529233604-6 Copper Clinic	-3,264.21
09/08/2022	3425	PG&E 2070234150-2 Traffic Control	-73.90
09/08/2022	3426	PG&E 7845103478-5 - Centralized Scheduling	-1,341.60
09/08/2022	3427	PG&E 1022075267-8 - Traffic Control	-44.33
09/26/2022	3455	PG&E 1115246270-8 SOMO	-3,782.81
09/26/2022	3456	PG&E 3991832007-6 Cancer	-390.22
09/26/2022	3457	PG&E 4263039970-9 Hospital	-12,299.73
09/08/2022	3428	PG&E 7402140630-6 SAFMC	-591.15

09/26/2022	3458	PG&E 8919598400-3 Cancer/Infusion	-1,052.33
09/08/2022	3429	PG&E 9610376900-4-James Dalton (Angels Camp) NEW	-5,650.57
09/26/2022	3459	Radiologica	-1,598.00
09/13/2022	3432	Rhoda Nussbaum, M.D.	0.00
09/01/2022	3416	Richard Randolph	-100.00
09/29/2022	3476	Richard Randolph	-827.21
09/08/2022	3430	RJ Pro Innovative I.T. Services	-2,073.00
09/26/2022	3460	RJ Pro Innovative I.T. Services	-494.70
09/26/2022	3461	Robert G. Gish Consultants, LLC	-300.00
09/26/2022	3462	San Andreas Sanitary District	-445.10
09/29/2022	3477	San Andreas Sanitary District	-7,494.77
09/26/2022	3463	Sharon Pearson	-11.66
09/08/2022	3431	Suzanne Dietrich	-2,316.25
09/02/2022	ACH 9/2/22	Thomas Drakes	-8,320.00
09/26/2022	3464	Your Type Graphic Design	-1,339.39

Total for 1001.40
Five Star Bank -
MTHCD Checking -
NEW

-\$ 214,704.41

Wednesday, Oct 12, 2022 09:04:57 AM GMT-7

Mark Twain Health Care District

Journal

September 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
09/01/2022	Journal Entry	9/22 USDA Payment		9/22 USDA Payment	1001.30	1001.30 Bank of Stockton - NEW		\$273,433.18
				9/22 USDA Payment	2210	2210 USDA Loan - VS Clinic	\$273,433.18	
							\$273,433.18	\$273,433.18
09/06/2022	Journal Entry	8/22 CC Payment		Credit Card Payment	2000.10	2000.10 Other Accounts Payable	\$21,851.88	
				Credit Card Payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$21,851.88
							\$21,851.88	\$21,851.88
09/09/2022	Journal Entry	9/9/22 Payroll #116		Pay Period 8/21/22 - 9/3/22	8610.09	8610.09 Other salaries and wages - Admin.	\$8,678.03	
				Pay Period 8/21/22 - 9/3/22	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$43,743.20	
				Pay Period 8/21/22 - 9/3/22	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,177.82	
				Pay Period 8/21/22 - 9/3/22	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$8,571.46	
				Pay Period 8/21/22 - 9/3/22	8610.10	8610.10 Payroll taxes - Admin.	\$125.83	
				Pay Period 8/21/22 - 9/3/22	7083.10	7083.10 Payroll taxes - Clinic	\$818.84	
				Pay Period 8/21/22 - 9/3/22	8610.10	8610.10 Payroll taxes - Admin.	\$264.62	
				Pay Period 8/21/22 - 9/3/22	7083.10	7083.10 Payroll taxes - Clinic	\$3,171.69	
				Pay Period 8/21/22 - 9/3/22	7083.10	7083.10 Payroll taxes - Clinic	\$32.94	
				Pay Period 8/21/22 - 9/3/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,889.34
				Pay Period 8/21/22 - 9/3/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,872.62
				Pay Period 8/21/22 - 9/3/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,767.76
				Pay Period 8/21/22 - 9/3/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,667.94
				Pay Period 8/21/22 - 9/3/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$32.94
				Pay Period 8/21/22 - 9/3/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,022.00
				Pay Period 8/21/22 - 9/3/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,494.92
				Pay Period 8/21/22 - 9/3/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,167.80
				Payroll Processing Fee - Pay Period 8/21/22 - 9/3/22	8610.22	8610.22 Consulting and Management Fees - District	\$233.56	
				Payroll Processing Fee - Pay Period 8/21/22 - 9/3/22	7083.22	7083.22 Consulting and Management fees - Clinic	\$934.24	
				Pay Period 8/21/22 - 9/3/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$20,230.60	
				Pay Period 8/21/22 - 9/3/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$20,230.60
				Pay Period 8/21/22 - 9/3/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$46,836.91
							\$92,982.83	\$92,982.83
09/12/2022	Journal Entry	9/12/22 VSHWC Deposit		9/12/22 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$3,314.04	
				9/12/22 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$3,314.04
							\$3,314.04	\$3,314.04
09/14/2022	Journal Entry	9/14/22 Anthem Rebate		Anthem Insurance Rebate	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$4,230.42	
				Anthem Insurance Rebate	7083.13	7083.13 Group Health & Welfare Insurance - Clinic		\$4,230.42
							\$4,230.42	\$4,230.42
09/14/2022	Journal Entry	9/22 Athena Charge		Athena Health Charges for September 2022	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$16,556.95
				Athena Health Charges for September 2022	7083.26	7083.26 Other contracted services - Clinic	\$16,556.95	
							\$16,556.95	\$16,556.95
09/23/2022	Journal Entry	9/23/22 Payroll		Pay Period 9/4/22 - 9/17/22	8610.09	8610.09 Other salaries and wages - Admin.	\$9,819.95	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
		#117						
				Pay Period 9/4/22 - 9/17/22	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$40,154.15	
				Pay Period 9/4/22 - 9/17/22	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,159.70	
				Pay Period 9/4/22 - 9/17/22	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$7,957.35	
				Pay Period 9/4/22 - 9/17/22	8610.10	8610.10 Payroll taxes - Admin.	\$142.39	
				Pay Period 9/4/22 - 9/17/22	7083.10	7083.10 Payroll taxes - Clinic	\$766.79	
				Pay Period 9/4/22 - 9/17/22	8610.10	8610.10 Payroll taxes - Admin.	\$335.42	
				Pay Period 9/4/22 - 9/17/22	7083.10	7083.10 Payroll taxes - Clinic	\$2,949.27	
				Pay Period 9/4/22 - 9/17/22	7083.10	7083.10 Payroll taxes - Clinic	\$25.01	
				Pay Period 9/4/22 - 9/17/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,818.36
				Pay Period 9/4/22 - 9/17/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,569.38
				Pay Period 9/4/22 - 9/17/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,134.98
				Pay Period 9/4/22 - 9/17/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,399.01
				Pay Period 9/4/22 - 9/17/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$25.01
				Pay Period 9/4/22 - 9/17/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,388.31
				Pay Period 9/4/22 - 9/17/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,419.51
				Pay Period 9/4/22 - 9/17/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$122.00
				Payroll Processing Fee-Pay Period 9/4/22 - 9/17/22	8610.22	8610.22 Consulting and Management Fees - District	\$24.40	
				Payroll Processing Fee-Pay Period 9/4/22 - 9/17/22	7083.22	7083.22 Consulting and Management fees - Clinic	\$97.60	
				Pay Period 9/4/22 - 9/17/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$18,946.74	
				Pay Period 9/4/22 - 9/17/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$18,946.74
				Pay Period 9/4/22 - 9/17/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$45,555.47
							\$87,378.77	\$87,378.77
09/30/2022	Journal Entry	9/22 Prop Tax Revenue	Property Tax Revenue		2129	2129 Other Third Party Reimbursement - Calaveras County	\$104,166.67	
			Property Tax Revenue		9160.00	9160.00 Property Tax Revenues - District		\$104,166.67
							\$104,166.67	\$104,166.67
09/30/2022	Journal Entry	9/22 Cap. Costs	9/22 Cap. Costs		180.65	180.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
			9/22 Cap. Costs		180.60	180.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
09/30/2022	Journal Entry	9/22 Depreciation	9/22 Depreciation		7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$63,379.01	
			9/22 Depreciation		160.00	160.00 Accumulated Depreciation		\$63,379.01
							\$63,379.01	\$63,379.01
09/30/2022	Journal Entry	9/22 MOB Rent	9/22 MOB Rent		9260.02	9260.02 MOB Rents Revenue		\$13,801.48
			9/22 MOB Rent		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,801.48	
			9/22 MOB Rent		9260.03	9260.03 Child Advocacy Rent Revenue		\$772.50
			9/22 MOB Rent		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$772.50	
							\$14,573.98	\$14,573.98
09/30/2022	Journal Entry	9/22 Capital Lease	9/22 Capital Lease		2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
			9/22 Capital Lease		9260.01	9260.01 Deferred Lease Income		\$25,516.42
			9/22 Capital Lease		2219	2219 Capital Lease		\$9,990.17
			9/22 Capital Lease		2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
			9/22 Capital Lease		9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
09/30/2022	Journal Entry	9/22 Addl Depreciate		9/22 Addl Depreciate	9520.72	9520.72 Depreciation	\$8,916.83	
				9/22 Addl Depreciate	2219	2219 Capital Lease		\$8,916.83
							\$8,916.83	\$8,916.83
09/30/2022	Journal Entry	9/22 US Bank Recon		9/22 US Bank Recon	1001.90	1001.90 U.S. Bank - VSHWC	\$280,668.38	
				9/22 US Bank Recon	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$280,668.38
				9/22 US Bank Recon	1001.90	1001.90 U.S. Bank - VSHWC		\$66.38
				9/22 US Bank Recon	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$66.38	
							\$280,734.76	\$280,734.76
09/30/2022	Journal Entry	9/22 CC Recon		OUTFRONT- Billboard rental 12/22-12/23	7083.05	7083.05 Marketing - Clinic	\$15,730.00	
				Align- Itero Digital Scanner	1220.20	1220.20 VSHWC - Equipment	\$1,353.07	
				Dell Desktop Computer -Dr. Smart's office	1220.20	1220.20 VSHWC - Equipment	\$1,337.06	
				McKesson- NON COVID medical supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$4,217.46	
				McKesson- COVID medical supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$1,563.62	
				McKesson- ROBODOC medical cart supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$49.32	
				Amerisource - Gynecology Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$4,196.96	
				CPR Foundation- CPR certificates	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$34.98	
				RMC - anniversary party supplies	7083.43	7083.43 Food - Clinic	\$29.01	
				Diosemetry Badge	7083.46	7083.46 Office and Administrative supplies - Clinic	\$180.00	
				Grainger- lens covers	7083.46	7083.46 Office and Administrative supplies - Clinic	\$133.75	
				LostAKey- ROBODOC cart key copies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$38.72	
				Grocery Outlet - Morale committee supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$46.68	
				Starbucks- Morale committee supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$50.00	
				Staples- Office Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$526.54	
				Calaveras Storage	7083.69	7083.69 Other purchased services - Clinic	\$155.00	
				MedStatix	7083.69	7083.69 Other purchased services - Clinic	\$150.00	
				Clark Pest Control	7083.69	7083.69 Other purchased services - Clinic	\$81.00	
				ProScreening	7083.69	7083.69 Other purchased services - Clinic	\$143.20	
				Hunt & Sons - Diesel Fuel	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$329.03	
				MedPro Waste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$178.00	
				Cal-Waste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$349.96	
				CallMyDoc	7083.85	7083.85 Telephone and Communications - Clinic	\$621.93	
				DotEasy - website listing 10/22-10/23	7083.86	7083.86 Dues, Subscriptions & Fees- Clinic	\$342.72	
				MocaTest- training	7083.87	7083.87 Outside Training - Clinic	\$150.00	
				Staples- office supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$36.22	
				Station 49 - staff appreciation	8610.46	8610.46 Office and Administrative Supplies - District	\$18.38	
				Quickbooks	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Streamline	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Cal.net	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$24.95	
				CSDA Training	8610.87	8610.87 Outside Training's - Admin.	\$600.00	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Hyatt Hotel - ACHD training	8610.87	8610.87 Outside Training's - Admin.	\$695.37	
				Hilton Hotel - CSDA training	8610.87	8610.87 Outside Training's - Admin.	\$1,426.44	
				Canva.com- Monthly fee	8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	\$12.99	
				Umpqua Credit Card	2000.10	2000.10 Other Accounts Payable		\$35,202.36
							\$35,202.36	\$35,202.36
09/30/2022	Journal Entry	Accrue Beta Dividend		Accrue Beta Dividend	9060.00	9060.00 Income, Gains & losses from investments - District		\$3,138.00
				Accrue Beta Dividend	2000.10	2000.10 Other Accounts Payable	\$3,138.00	
							\$3,138.00	\$3,138.00
09/30/2022	Journal Entry	9/22 AR Revenue		9/22 AR Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$274,498.00
				9/22 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$142,192.00	
				9/22 AR Revenue	4083.60	4083.60 Contractual Adjustments	\$132,306.00	
							\$274,498.00	\$274,498.00
TOTAL							\$1,385,350.92	\$1,385,350.92

Sep-22

\$ 15,730.00	7083.05	OUTFRONT	Billboard Production/rental	\$ 15,730.00	7083.05 - MARKETING
\$ 1,353.07	7083.05	Clark Broadcasting	Digital Ads		
\$ 1,337.06	1220.20	Align	Itero Digital Scanner - Dental		
\$ 4,217.46	1220.20	DELL	Desktop Computer- Dr. Smart's office	\$ 2,690.13	1220.2 - VSHWC - Equipment
\$ 1,563.62	7083.41.01	Mckesson Medical	Medical Supplies- Non COVID		
\$ 4,196.96	7083.41.01	Mckesson Medical	Medical Supplies-COVID		
\$ 49.32	7083.41.01	Amerisource	Gynocology Supplies		
\$ 34.98	7083.41.01	Mckesson Medical	ROBODOC medical cart supplies		
	7083.41.01	SE Factory	Medical Supplies (EMDR Kit)		
	7083.41.01	CPR Foundation	CPR Certificates		
	7083.41.01	Mesa Labs	Medical Supplies		
	7083.41.01	Amazon	Medical Supplies	\$ 10,062.34	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$ 29.01	7083.43	Rocky Mountain Choc	Anniversary party supplies	\$ 29.01	7083.43 - FOOD - CLINIC
	7083.43	Fusion Grill	Business Lunch		
\$ 180.00	7083.46	FP Mailing Solutions	Postage Machine Reload		
\$ 133.75	7083.46	Diosemety Badge	Badges		
\$ 38.72	7083.46	Granger	Lens covers/Override switches		
\$ 46.68	7083.46	LostAKey	ROBODOC cart key copies		
\$ 50.00	7083.46	Grocery Outlet	Supplies for Moral committee		
	7083.46	Starbucks	Supplies for Moral committee		
\$ 526.54	7083.46	International Disbetes Center	Carbohydrate Counting		
	7083.46	Staples	Office Supplies		
	7083.46	Henry Schein	Dentrix Dental Systems	\$ 975.69	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 155.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		
\$ 150.00	7083.69	Language Line	Translation Services		
\$ 81.00	7083.69	MEDSTATIX	Monthly fees		
\$ 143.20	7083.69	Clark Pest Control	9/8/22 Service	\$ 529.20	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 329.03	7083.80	ProScreening	Background checks/Credentials		
\$ 178.00	7083.80	Hunt & Sons	Diesel Fuel		
\$ 349.96	7083.80	MedPro Disposal	Waste Removal	\$ 856.99	7083.80 - UTILITIES - CLINIC
	7083.80	Cal-Waste	Trash Removal		
\$ 621.93	7083.85	MOTHERLODE ANSWERING SERVICE	CallmyDoc	\$ 621.93	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
	7083.85	Sphinx Medical	CLIA Renewal		
\$ 342.72	7083.86	Calif. Dept. Public Health	2 Subscriptions	\$ 342.72	7083.86 - DUES & SUBSCRIPTIONS - CLINIC
\$ 150.00	7083.87	UpToDate	Yearly Membership 10/22-10/23		
	7083.87	DotEasy -Website Listing	Online Training	\$ 150.00	7083.87 - OUTSIDE TRAINING - CLINIC
	7083.87	Mocatest, Inc			
\$ 36.22	8610.46	USPS	Postage		
\$ 18.38	8610.46	Staples	Office Supplies (ink Cartridges)		
\$ 200.00	8610.46	County of	Key Tags	\$ 54.60	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 200.00	8610.46	Station 49 Grill	Staff appreciation		
\$ 24.95	8610.69	QUICKBOOKS	MONTHLY SUB	\$ 400.00	8610.69 - OTHER - IT SERVICES - DISTRICT
	8610.69	Doteasy	Yearly Renewal		
	8610.69	Streamline	Monthly		
\$ 600.00	8610.86	CAL-NET	YEARLY/MONTHLY SUB	\$ 24.95	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$ 695.37	8610.87	Carbonite	Annual Subscription		
\$ 1,426.44	8610.87	Victorian Inn	Training Lodging		
	8610.87	CSDA	Training (BOD Training)		
	8610.87	Hyatt	Hotel for ACHD training		
	8610.87	Hilton	Hotel for CSDA Training	\$ 2,721.81	8610.87 - OUTSIDE TRAINING - DISTRICT
	8890.00	Canva.com	Monthly membership		
\$ 12.99	8890.00			\$ 12.99	8890.00 - FOUNDATION PROJECTS - DISTRICT
\$ 35,202.36				\$ 35,202.36	