



P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
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Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA 95249

9:00 am
Wednesday August 18, 2021

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

Agenda

Mark Twain Health Care District Mission Statement

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

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

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

This Institution is an Equal Opportunity Provider and Employer

Agenda – Aug 18, 2021 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. Un-Approved Minutes:

- Finance Committee Meeting Minutes for July 21, 2021:

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

- Planning Commission – Parking Canopy
- Grant Summary:
- USDA Loan:

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

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

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

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

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

11. **Next Meeting:**

- Wed. Sept. 15, 2021, at 9am.

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

Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: August 18, 2021 MTHCD Finance Committee Meeting

Time: Aug 18, 2021 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88015903863?pwd=Q29xWEVhRjJwWW5MdkdQbTU2QWJiQT09>

Meeting ID: 880 1590 3863

Passcode: 731864

One tap mobile

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Dial by your location

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Meeting ID: 880 1590 3863

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

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Agenda – Aug 18, 2021 MTHCD Finance Committee Meeting

Effective - Mar 17, 2020.

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

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

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Agenda – Aug 18, 2021 MTHCD Finance Committee Meeting

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

Public Comment: None

Motion: Mr. Randolph

Second: Ms. Hack

Vote: 2-0

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

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

Hearing None

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for June 8, 2021:

Public Comment: None

Motion: Mr. Randolph

Second: Ms. Hack

Vote: 2-0

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

Dr. Smart: The insurance rates for the upcoming year have increased due to Fires/Riots/COVID-19. Currently working on securing lower rates. Two resolutions will be presented at the Board Meeting next week.

1) Copperopolis Clinic Funding

2) 3rd Foundation Grant \$328,000.

Need to commit the money before July 31, 2021

- Grant Summary:

Grant Summary Chart Handout

7. Real Estate Review:

Mr. Randolph: Parcel 1/6 (2.25 acres) received an updated Title Report. Restrictions on the deed regarding parcel leasing maybe available to lease to non-medical tenant. Checking into zoning restrictions.

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

- June 2021 Financials Will Be Presented to The Committee:

Mr. Wood: The June 2021 financials will remain in DRAFT form until the Audit is completed later this year. The Balance Sheet shows a strong cash position.

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

Mr. Wood: June 2021 Audit is in DRAFT form. Currently making sure all expenses are put into the proper Fiscal Year. Projected to be sent to Auditor end of September 2021.

Public Comment: None

Motion: To approve June 2021 DRAFT Financials & Interest & Reserve Report by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

9. Treasurer's Report:

- Foundation Grant (No. 3) \$328,000.00: Public Comment – **Action**

Dr. Smart: MTMC has a few projects coming up:

- 1) The Endoscopy Project.
- 2) Construction on the Heliport
- 3) Redoing the Emergency Room

Public Comment: None

Motion: To approve recommendation to allocate funds to MTMC by Ms. Hack

Second: *

Vote: 1-0

**Mr. Randolph recused himself from voting.*

10. Comments and Future Agenda Items:

Hearing None

11. Next Meeting:

- Wed. August 18, 2021, at 9am.

Aug. 19- Copperopolis Clinic Private Foundation Donor Event 5:30-6:30

Aug. 25- Copperopolis Clinic Grand Opening

12. Adjournment: - Action

Public Comment: None

Motion: Mr. Randolph

Second: Ms. Hack

Vote: 2-0

Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: July 21, 2021 Finance Committee Meeting

Time: Jul 21, 2021 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/86238454362?pwd=dE1mVUtTNXc5Yi9HYmtXeFNAYkVHZz09>

Meeting ID: 862 3845 4362

Passcode: 659216

One tap mobile

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GRANT SUMMARY

GRANT #	GRANT	DESCRIPTION	AMOUNT	RECEIVED	SPENT	REPORTING DEADLINE	REPORTING	STATUS	AUDIT	NOTES
1	ARPA (HRSA)	AMERICAN RESCUE PLAN	\$ 100,000.00	\$ 100,000.00	\$ -	Interim 8/31/21 Expenditure 10/31/21	Yearly until 2026	RECEIVED	POSSIBLE	COVID 19 testing/mitigation \$8,500/EACH
2	CMS, MIPS	HI-TECH	\$ 17,000.00	\$ -	\$ -	9/15/2021	DONE	PENDING	NO	Musabaum/Robbins
3	FEMA #1	COVID VACCINATION	\$ 37,995.00	\$ -	\$ 21,079.72	9/30/2021	Monthly	OBLIGATED	YES	
4	FEMA #2	COVID EXPENSES (2020)	\$ 67,716.00	\$ -	\$ 67,716.00	9/30/2021	DONE	UNDER REVIEW	YES	
5	HRSA	COVID TESTING	\$ 49,461.42	\$ 49,461.42	\$ 24,265.00	3/31/2022	Monthly	RECEIVED	POSSIBLE	Abbott Contract
6	CARES (HRSA)	PROVIDER RELIEF (Unreimbursed Expenses)	\$ 103,253.23	\$ 103,253.23	\$ 15,528.91	3/31/2022		RECEIVED	YES	can use 21% of insurance premiums/Covid EMP
7	HRSA	COVID PR (Tony Jones)	\$ 49,529.00	\$ -	\$ -	12/1/2022	End of Term	APPROVED	POSSIBLE	Vaccination confidence
8	CHC	RURAL INTERNET	\$ 15,000.00	\$ -	\$ -	On Going	Monthly	PENDING	CHC	Bills sent to CHC
9	ANTHEM	LIST BELOW	\$134,000.00	\$ 85,000.00	\$ 12,446.94		Maybe	PORTION RECEIVED	NO	5 projects w/reporting
		Behavior Health	\$50,000.00	\$50,000.00	\$ -					
		Hepatology	\$30,000.00	\$30,000.00	\$ 10,427.64					
		ABPM	\$5,000.00	\$5,000.00	\$ 2,019.30					
		COVID Testing	\$14,000.00	-	\$ -					
		Student Vaccinations	\$35,000.00	-	\$ -					
		Advancing BH Equity in								
		Primary Care	\$105,396.00	-	\$ -					
10	CCI					8/17/2021				
TOTALS			\$573,954.65	\$337,714.65	\$141,036.57					

Last Updated 8/12/21



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Agenda Item: Financial Reports (as of July, 2021)
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

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

- The July 2021 financials are presented here. Please remember the June 30, 2021 financials (our previous Fiscal Year) will stay in “DRAFT” form until the Audit is completed later this year.
- The County of Calaveras sent us our final payment for the previous fiscal year, but we are still waiting for the final reconciliation documents.
- Losses from the clinic operation appear to be getting significantly smaller 😊
- The biggest item contributing to the District’s overall loss for the month was the \$328K payment to the Foundation.
- The Balance Sheet shows a strong cash position.
- The Investment & Reserves Report shows the reserve allocations, along with the interest income allocations.

Mark Twain Health Care District						
Annual Budget Recap						
	07/31/21	2021 - 2022 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	509,183	5,865,872	3,191,007	1,374,865	0	1,300,000
Total Revenue	509,183	5,865,872	3,191,007	1,374,865	0	1,300,000
Expenses	(1,004,890)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Total Expenses	(1,004,890)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Surplus(Deficit)	(495,707)	(633,235)	(1,127,128)	209,608	(667,000)	951,285
Historical Totals	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						DRAFT
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
	(323,567)	(305,579)	(549,710)	(550,970)	(527,872)	(576,658)
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	(495,707)					

Mark Twain Health Care District									
Direct Clinic Financial Projections									
VSHWC									
7/31/2021									
2021 - 2022									
2019/2020 Actual 2020/2021 Budget 2021/2022 Budget Month to-Date 2021 Actual Month Actual Y-T-D Actual vs Budget									
Actual Y-T-D Budget Budget to-Date Actual Month Y-T-D vs Budget									
4083.49	Urgent care Gross Revenues	1,170,321	2,824,838	4,674,075	5,013,050	417,754	308,302	308,302	6.60%
4083.60	Contractual Adjustments	(953,773)	(1,038,761)	(1,087,124)	(1,848,793)	(154,066)	(176,817)	(176,817)	
	Net Patient revenue	216,548	1,786,077	3,586,951	3,164,257	263,688	131,485	131,485	3.67%
						0			
4083.90	Flu shot, Lab income, physicals			1,000	1,000	83			0.00%
4083.91	Medical Records copy fees			750	750	63			0.00%
4083.92	Other - Plan Incentives			30,000	25,000	2,083			0.00%
			0	31,750	26,750	2,229	0	0	0.00%
	Total Other Revenue	216,548	1,786,077	3,618,701	3,191,007	265,917	131,485	131,485	3.63%
7083.09	Other salaries and wages	(648,607)	(1,030,670)	(1,008,540)	(1,503,975)	(125,331)	(135,376)	(135,376)	13.42%
7083.10	Payroll taxes	(53,339)	(80,787)	(78,666)	(108,979)	(9,082)	(10,985)	(10,985)	13.96%
7083.12	Vacation, Holiday and Sick Leave			(9,077)	(90,239)	(7,520)			0.00%
7083.13	Group Health & Welfare Insurance	(31,164)	(132,724)	(49,982)	(169,346)	(14,112)	(11,994)	(11,994)	24.00%
7083.14	Group Life Insurance			(1,614)		0			0.00%
7083.15	Pension and Retirement		(632)	(25,214)	(1,987)	(166)			0.00%
7083.16	Workers Compensation insurance	(13,597)	(16,697)	(10,085)	(15,040)	(1,253)			0.00%
7083.18	Other payroll related benefits			(1,513)	(376)	(31)			0.00%
	Total taxes and benefits	(98,100)	(230,841)	(176,151)	(385,967)	(32,164)	(22,979)	(22,979)	13.05%
	Labor related costs	(746,706)	(1,261,511)	(1,184,691)	(1,889,942)	(157,495)	(158,356)	(158,356)	13.37%
7083.05	Marketing	(7,096)	(1,911)		(1,500)		(339)	(339)	
7083.20	Medical - Physicians	(607,191)	(766,094)	(905,244)	(970,115)	(80,843)	(78,770)	(78,770)	8.70%
7083.22	Consulting and Management fees	(261,571)	(106,677)	(75,000)	(35,000)	(2,917)	(1,070)	(1,070)	1.43%
7083.23	Legal - Clinic	(27,900)	1,258	0	(15,000)		(3,131)	(3,131)	0.00%
7083.25	Registry Nursing personnel			(3,000)	0	0			0.00%
7083.26	Other contracted services	(65,565)	(199,535)	(126,907)	(100,000)	(8,333)	(22,033)	(22,033)	17.36%
7083.29	Other Professional fees	(11,199)	(16,639)	(80,932)	(10,000)	(833)	(817)	(817)	1.01%
7083.36	Oxygen and Other Medical Gases	(533)	(916)	(3,703)	(1,200)	(100)	(70)	(70)	1.89%
7083.38	Pharmaceuticals			(139,504)	(40,000)	(3,333)			0.00%
7083.41.01	Other Medical Care Materials and Supplies	(141,544)	(211,072)	(25,714)	(95,000)	(7,917)	(27,462)	(27,462)	106.80%
7083.41.02	Dental Care Materials and Supplies - Clinic		(5,425)				(1,794)	(1,794)	
7083.41.03	Behavior Health Materials						(1,626)	(1,626)	
7083.44	Linens			(1,200)	0	0			0.00%
7083.48	Instruments and Minor Medical Equipment			(24,248)	(20,000)	(1,667)			0.00%
7083.74	Depreciation - Equipment			(150,476)	0	0			0.00%
7083.45	Cleaning supplies			(47,578)	0	0			0.00%
7083.62	Repairs and Maintenance Grounds	(1,122)		(8,104)	(5,000)	(417)			0.00%
7083.72	Depreciation - Bldgs & Improvements			(311,017)	(560,000)	(46,667)			0.00%
7083.80	Utilities - Electrical, Gas, Water, other	(53,232)	(90,749)	(95,083)	(80,000)	(6,667)	(9,392)	(9,392)	9.88%
8870.00	Interest on Debt Service	(158,161)	(435,495)	(257,355)	(190,000)	(15,833)			0.00%
7083.43	Food	(935)	(1,070)	(2,000)	(2,000)	(167)	(211)	(211)	10.56%
7083.46	Office and Administrative supplies	(30,108)	(56,948)	(15,428)	(15,000)	(1,250)	(1,586)	(1,586)	10.28%
7083.69	Other purchased services	(50,362)	(70,531)	(232,076)	(229,727)	(19,144)	(997)	(997)	0.43%
7083.81	Insurance - Malpractice	(8,814)		(16,854)	(25,000)	(2,083)			0.00%
7083.82	Other Insurance - Clinic	(23,332)	(45,829)	(31,102)	(1,050)	(88)	(21,834)	(21,834)	0.00%
7083.83	Licenses & Taxes			(1,500)	(1,500)	(125)			
7083.85	Telephone and Communications	(5,253)	(12,906)	(20,903)	(5,100)	(425)	(474)	(474)	2.27%
7083.86	Dues, Subscriptions & Fees	(19,274)	(4,766)	(1,500)	(5,000)	(417)			0.00%
7083.87	Outside Training	(199)	(299)	(15,000)	(10,000)	(833)			0.00%
7083.88	Travel costs	(3,704)	(995)	(4,000)	(2,500)	(208)			0.00%
7083.89	Recruiting	(25,209)	(40,159)	(40,000)	(10,000)	(833)	(4,755)	(4,755)	11.89%
8895.00	RoboDoc		(22,086)	(60,000)	0	0			
	Non labor expenses	(1,502,306)	(2,088,844)	(2,695,428)	(2,428,192)	(202,349)	(176,359)	(176,359)	6.54%
	Total Expenses	(2,249,012)	(3,350,355)	(3,880,119)	(4,318,135)	(359,845)	(334,715)	(334,715)	8.63%
	Net Expenses over Revenues	(2,032,464)	(1,564,278)	(261,418)	(1,127,128)	(93,927)	(203,230)	(203,230)	77.74%

Mark Twain Health Care District									
Rental Financial Projections					Rental				
									7/31/2021
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	DRAFT	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
9260.01	Rent Hospital Asset amortized	1,095,293	1,089,434	1,092,672	1,092,672	91,056	90,547	90,547	8.29%
				0	0				
	Rent Revenues	1,095,293	1,089,434	1,092,672	1,092,672	91,056	90,547	90,547	8.29%
9520.62	Repairs and Maintenance Grounds	(6,079)		0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(651,164)	(688,595)	(758,483)	(758,483)	(63,207)	(53,149)	(53,149)	7.01%
9520.85	Telephone & Communications						(3,968)	(3,968)	
9520.72	Depreciation	(673,891)	(116,408)	(148,679)	(148,679)	(12,390)	(9,454)	(9,454)	6.36%
9520.82	Insurance								
	Total Costs	(1,331,134)	(805,003)	(907,162)	(907,162)	(75,597)	(66,571)	(66,571)	7.34%
	Net	(235,841)	284,431	185,510	185,510	15,459	23,976	23,976	15.63%
9260.02	MOB Rents Revenue	220,296	195,608	251,016	251,593	20,966	17,504	17,504	6.97%
9521.75	MOB rent expenses	(240,514)	(263,451)	(261,016)	(247,095)	(20,591)	(20,260)	(20,260)	7.76%
	Net	(20,218)	(67,842)	(10,000)	4,498	375	(2,757)	(2,757)	27.57%
9260.03	Child Advocacy Rent revenue	9,000	9,000	9,000	9,000	750	750	750	8.33%
9522.75	Child Advocacy Expenses	(297)	(1,140)	(11,000)	(11,000)	(917)			0.00%
	Net	8,703	7,860	(2,000)	(2,000)	(167)	750	750	-37.50%
9260.04	Sunrise Pharmacy Revenue		14,400		21,600		1800	1800	
7084.41	Sunrise Pharmacy Expenses	(2,174)	(3,785)	(2,250)		0			
		1,324,589	1,308,442	1,352,688	1,374,865	114,572	110,601	110,601	8.18%
		(1,574,119)	(1,073,380)	(1,181,428)	(1,165,257)	(97,105)	(86,832)	(86,832)	7.35%
	Summary Net	(249,530)	235,063	171,260	209,608	17,467	23,769	23,769	13.88%

Mark Twain Health Care District										
Projects, Grants and Support										
		7/31/2021								
			2019/2020	Actual	2020/2021	2021/2022	Month	Actual	Actual	Actual
			Actual	Y-T-D	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
	Project grants and support			(14,000)	(31,000)	(667,000)	(55,583)		(328,000)	1058.06%
8890.00	Foundation		(465,163)			(628,000)		(328,000)	(328,000)	
8890.00	Veterans Support			0	(5,000)	0	0		0	
8890.00	Mens Health			0	(5,000)	0	0		0	
8890.00	Steps to Kick Cancer - October			0	(5,000)	0	0		0	
8890.00	Ken McInturf Laptops									
8890.00	Doris Barger Golf			0	(2,000)	0	0		0	
8890.00	Stay Vertical			(14,000)	(14,000)	(14,000)	(1,167)			0.00%
8890.00	Golden Health Grant Awards									
8890.00	High school ROP (CTE) program					(25,000)				
	Project grants and support		(465,163)	(14,000)	(31,000)	(667,000)	(55,583)	(328,000)	(328,000)	1058.06%

Mark Twain Health Care District								
General Administration Financial Projections		6/30/2021	Admin			7/31/2021		
				BUDGET				
		2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Budget	DRAFT	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	100,000	44,279	100,000	8,333	1,667	1,667	1.67%
9160.00	Property Tax Revenues	1,100,000	1,168,243	1,200,000	100,000	91,667	91,667	8.33%
9010.00	Gain on Sale of Asset							
9205.03	Miscellaneous Income (1% Minority Interest)		(20,782)		0	(3,054)	(3,054)	
	Summary Revenues	1,200,000	1,191,740	1,300,000	108,333	90,280	90,280	7.52%
8610.09	Other salaries and wages	(352,591)	(216,730)	(137,592)	(11,466)	(27,103)	(27,103)	7.69%
8610.10	Payroll taxes	(23,244)	(10,079)	(10,526)	(877)	(1,253)	(1,253)	5.39%
8610.12	Vacation, Holiday and Sick Leave	(3,173)		(8,256)	(688)			0.00%
8610.13	Group Health & Welfare Insurance	(17,474)		(11,827)	(986)			0.00%
8610.14	Group Life Insurance	(564)		0	0			0.00%
8610.15	Pension and Retirement	(8,815)	(2,588)	(703)	(59)			0.00%
8610.16	Workers Compensation insurance	(3,526)		(1,376)	(115)			0.00%
8610.18	Other payroll related benefits	(529)	(800)	(34)	(3)			0.00%
	Benefits and taxes	(57,325)	(13,467)	(32,723)	(2,727)	(1,253)	(1,253)	2.19%
	Labor Costs	(409,916)	(230,197)	(170,315)	(14,193)	(28,356)	(28,356)	6.92%
8610.22	Consulting and Management Fees	(61,500)	(4,548)	(3,000)	(250)	(232)	(232)	0.38%
8610.23	Legal	(30,000)	(928)	(10,000)	(833)	(147)	(147)	0.49%
8610.24	Accounting /Audit Fees	(125,000)	(59,302)	(40,000)	(3,333)	(2,489)	(2,489)	1.99%
8610.05	Marketing					(124)	(124)	
8610.43	Food	(2,000)		(1,500)	(125)			0.00%
8610.46	Office and Administrative Supplies	(18,000)	(14,380)	(15,000)	(1,250)	(355)	(355)	1.97%
8610.62	Repairs and Maintenance Grounds	0	(4,296)	(5,000)	(417)			
8610.69	Other- IT Services		(10,905)	0	0	(646)	(646)	
8610.74	Depreciation - Equipment	(2,500)		0	0			0.00%
8610.75	Rental/lease equipment	(9,200)		0	0			0.00%
8610.80	Utilities	(1,000)		0	0			
8610.82	Insurance	(25,000)	(16,653)	(41,900)	(3,492)	(33,094)	(33,094)	132.38%
8610.83	Licenses and Taxes	0		0				
8610.85	Telephone and communications	0		(2,500)				
8610.86	Dues, Subscriptions & Fees	(20,000)	(9,648)	(15,000)	(1,250)	(8,135)	(8,135)	40.67%
8610.87	Outside Trainings	(15,000)	(760)	(15,000)	(1,250)	(2,479)	(2,479)	16.53%
8610.88	Travel	(15,000)		(7,500)	(625)			0.00%
8610.89	Recruiting	(2,000)	(3,567)	(2,000)	(167)	(209)	(209)	10.45%
8610.90	Other Direct Expenses	(32,000)	(69,999)	(20,000)	(1,667)	(2,260)	(2,260)	7.06%
8610.95	Other Misc. Expenses							
	Non-Labor costs	(358,200)	(194,986)	(178,400)	(14,658)	(50,170)	(50,170)	14.01%
	Total Costs	(768,116)	(425,183)	(348,715)	(28,851)	(78,526)	(78,526)	10.22%
	Net	431,884	766,557	951,285	79,482	11,753	11,753	2.72%

Mark Twain Health Care District
Balance Sheet
As of July 31, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	98,631
1001.20 Umpqua Bank - Money Market	6,444
1001.30 Bank of Stockton	159,184
1001.40 Five Star Bank - MTHCD Checking	167,132
1001.50 Five Star Bank - Money Market	99,664
1001.60 Five Star Bank - VSHWC Checking	44,409
1001.65 Five Star Bank - VSHWC Payroll	110,376
1001.90 US Bank - VSHWC	102,789
1820 VSHWC - Petty Cash	400
Total Bank Accounts	789,029
Accounts Receivable	
1200 Accounts Receivable	64,224
Total Accounts Receivable	64,224
Other Current Assets	
1001.70 Umpqua Investments	1,514
1003.30 CalTRUST	10,559,064
115.05 Due from Calaveras County	-65,593
115.20 Accrued Lease Revenue	-15,232
1205.00 Due from insurance proceeds	593,635
1205.50 Allowance for Uncollectable Clinic Receivables	-163,712
130.30 Prepaid VSHWC	1,270
Total Other Current Assets	10,910,945
Total Current Assets	11,764,198
Fixed Assets	
1200.00 District Owned Land	286,144
1200.10 District Land Improvements	150,308
1200.20 District - Building	2,123,678
1200.30 District - Building Improvements	2,276,956
1200.40 District - Equipment	698,156
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,624,427
1220.10 VSHWC - Buildngs	5,942,457
1220.20 VSHWC - Equipment	881,552
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-5,894,544
Total Fixed Assets	9,208,877
Other Assets	

1710.10 Minority Interest in MTMC - NEW	439,690
180.60 Capitalized Lease Negotiations	356,574
Total Intangible Assets	356,574
2219 Capital Lease	6,314,956
Total Other Assets	7,111,221
TOTAL ASSETS	28,084,296
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	47,047
Total 200.00 Accts Payable & Accrued Expenses	47,047
200.10 Other Accounts Payable	
Total 200.00 Accts Payable & Accrued Expenses	0
2010.00 USDA Loan Accrued Interest Payable	76,640
2021 Accrued Payroll - Clinic	
2022.00 Accrued Leave Liability	18,202
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	24,997
227 Deferred Revenue	332,715
Total Other Current Liabilities	455,830
Total Current Liabilities	502,877
Long-Term Liabilities	
2128.01 Deferred Capital Lease	1,206,479
2128.02 Deferred Utilities Reimbursement	2,192,781
2129 Other Third Party Reimbursement - Calaveras County	-91,667
2210 USDA Loan - VS Clinic	7,296,052
Total Long-Term Liabilities	10,603,645
Total Liabilities	11,106,522
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-2,895,306
Net Income	-495,707
Total Equity	16,977,774
TOTAL LIABILITIES AND EQUITY	28,084,296

**Investment & Reserves Report
31-Jul-21**

Reserve Funds	Minimum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	7/31/2021 Balance	Annual Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	2,206,398	0	319	2,206,717	
Capital Improvement Fund	12,000,000	2,935,435	0	424	2,935,860	
Technology Reserve Fund	1,000,000	1,002,908	0	145	1,003,053	
Lease & Contract Reserve Fund	2,400,000	2,406,980	0	348	2,407,328	
Loan Reserve Fund	2,000,000	2,005,816	0	290	2,006,106	
Reserves & Contingencies	19,600,000	10,557,538	0	1,526	10,559,064	0

CalTRUST	2021 - 2022	
	7/31/2021	Interest Earned
Valley Springs HWC - Operational Reserve Fund	2,206,717	319
Capital Improvement Fund	2,935,860	424
Technology Reserve Fund	1,003,053	145
Lease & Contract Reserve Fund	2,407,328	348
Loan Reserve Fund	2,006,106	290
Total CalTRUST	10,559,064	1,526

Five Star		
General Operating Fund	588,776	30.43
Money Market Account	99,664	94.93
Valley Springs - Checking	44,439	4.35
Valley Springs - Payroll	112,783	9.07
Total Five Star	845,662	138.78

Umpqua Bank		
Checking	98,631	0.00
Money Market Account	6,444	0.06
Investments	1,514	
Total Savings & CD's	106,589	0.06

Bank of Stockton	159,184	2.70
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Total in interest earning accounts	11,670,499	1,667
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Umpqua Rebate		0
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Anthem Donation to Mamo Screening		0
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Total Without Unrealized Loss		1,667
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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
July 2021**

	Date	Num	Vendor	Amount	
1001.40 Five Star Bank - MTHCD Checking - NEW	07/02/2021	2373	A & L Products, Inc.	-1,760.00	
	07/23/2021	2418	A & L Products, Inc.	-1,760.00	
	07/02/2021	2380	Alliant Insurance Services, Inc.	-31,728.75	
	07/14/2021	2405	Alliant Insurance Services, Inc.	-1,365.28	
	07/02/2021	2363	Alpine Natural Gas	-172.41	
	07/29/2021	2435	Alpine Natural Gas	-67.01	
	07/23/2021	2417	Anthem Blue Cross	-13,433.05	
	07/02/2021	2374	Arnaudo Bros., L.P.	-21,110.33	
	07/09/2021	2385	Arnaudo Bros., L.P.	-5,587.45	
	07/23/2021	2419	Arnaudo Bros., L.P.	-21,110.33	
	07/29/2021	2432	AT&T - 209-772-1005	-1,048.54	
	07/23/2021	2424	AT&T - 831-000-9337 371	-1,302.40	
	07/02/2021	2375	AT&T 171 795-2997	-83.28	
	07/29/2021	2434	AT&T 171 795-2997	-93.46	
	07/29/2021	2433	AT&T 209-772-2791 VSHWC	-831.12	
	07/14/2021	2407	AT&T 248 134-3045	-4.67	
	07/14/2021	2408	AT&T 248 134-7000(754)	-28.09	
	07/14/2021	2409	AT&T 248-134-7000 952	-9.36	
	07/14/2021	2410	AT&T 754-9362	-2,014.46	
	07/23/2021	2423	AT&T 831-000-9975	-1,607.27	
	07/14/2021	2406	AT&T OneNet	-1,325.84	
	07/02/2021	2381	Best Best & Krieger, LLP	-146.50	
	07/29/2021	2430	Best Best & Krieger, LLP	-3,130.50	
	07/29/2021	2440	BETA Healthcare Group	-3,776.10	
				Calaveras County Environmental	
	07/09/2021	2383		Health	-175.00
	07/29/2021	2436		Calaveras County Water District	-2,992.03
				Calaveras Enterprise & Sierra	
	07/29/2021	2429		Lodestar	-208.92
	07/09/2021	2386		Calaveras Power Agency	-27,271.83
	07/02/2021	2365		Calaveras Public Utility District	-2,928.58
	07/29/2021	2438		Calaveras Public Utility District	-2,938.69
	07/09/2021	2387		Calaveras Telephone	-493.97
	07/23/2021	2425		Campora Propane	-30.65
				ACH	
	07/30/2021	7/30/21		Christian Bader	-4,843.75
	07/15/2021	2412		CHW, LLP	-34,863.00
	07/02/2021	2364		City of Angels	-901.82
				Continental Dental Laboratories of	
	07/23/2021	2427		California	-2,372.00
	07/02/2021	2367		Debbra Sellick	-100.00
	07/29/2021	2442		Debbra Sellick	-100.00
07/09/2021	2388		Donna Koplen	-330.76	
			ACH		
07/30/2021	7/30/21		Dr. Deborah Salom	-5,772.00	
			ACH		
			07/06/202		
07/06/2021	1		Dr. Deborah Salom	-240.50	
07/14/2021	2402		Ebbetts Pass Gas Services	-11.25	
07/09/2021	2389		Gateway Press	-131.11	
07/19/2021	2413		Gold Electric, Inc.	-4,000.00	
			ACH		
07/30/2021	7/30/21		Harvard M. Robbins, M.D.	-20,833.33	
07/02/2021	2362		Henry Schein Inc.	-1,458.45	
07/23/2021	2414		Henry Schein Inc.	-21,039.57	
07/23/2021	2422		Industrial Electrical Company	-850.00	
			ACH		
07/30/2021	7/30/21		James Mosson	-12,420.00	
			ACH		
07/30/2021	7/30/21		Joel Eidelson, MD	-22,500.33	
07/09/2021	2390		Kirk Stout	-401.93	
07/29/2021	2439		Kirk Stout	-204.00	
07/02/2021	2368		Linda Reed	-100.00	

07/29/2021	2443	Linda Reed	-100.00
07/02/2021	2369	Lori Hack	-100.00
07/29/2021	2444	Lori Hack	-100.00
		Mark Twain Medical Center	
07/29/2021	2441	Foundation	-328,000.00
07/09/2021	2391	McKesson Medical Surgical	-156.25
07/23/2021	2428	MedPro Billing, LLC	-971.75
07/23/2021	2420	Modesto Welding Products	-35.06
07/02/2021	2370	Nancy Minkler	-100.00
07/29/2021	2445	Nancy Minkler	-100.00
07/09/2021	2401	Novarad Corporation	-1,091.27
07/02/2021	2376	Nuance Communications, Inc.	-79.00
07/23/2021	2421	Nuance Communications, Inc.	-304.00
07/29/2021	2431	Nuance Communications, Inc.	-237.00
07/23/2021	2416	Olympic Cleaning Service	-4,950.00
07/02/2021	2377	Peggy Stout	-379.12
		PG&E 2070234150-2 Traffic	
07/09/2021	2392	Control	-64.42
07/09/2021	2393	PG&E 1022075267-8	-38.66
07/15/2021	2411	PG&E 1115246270-8 SOMO	-2,521.95
07/09/2021	2394	PG&E 3991832007-6 Cancer	-218.40
07/14/2021	2403	PG&E 4263039970-9 Hospital	-7,376.01
07/09/2021	2395	PG&E 7402140630-6 SAFMC	-532.58
		PG&E 8919598400-3	
07/09/2021	2396	Cancer/Infusion	-702.66
		PG&E 9610376900-4-James Dalton	
07/09/2021	2397	(Angels Camp) NEW	-4,003.88
07/09/2021	2399	Radiologica	-2,092.00
07/23/2021	2426	Ray Morgan Company	-2,271.77
07/02/2021	2371	Richard Randolph	-100.00
07/29/2021	2446	Richard Randolph	-100.00
07/02/2021	2372	RJ Pro Innovative I.T. Services	-172.67
07/09/2021	2400	RJ Pro Innovative I.T. Services	-1,907.00
07/29/2021	2437	RJ Pro Innovative I.T. Services	-85.00
07/02/2021	2378	Robert G. Gish Consultants, LLC	-900.00
07/02/2021	2366	San Andreas Sanitary District	-7,303.65
07/23/2021	2415	Signal Service, Inc.	-1,390.77
07/09/2021	2384	The Compliance Team, Inc.	-3,716.75
07/09/2021	2398	The Valley Springs News	-130.00
		ACH	
07/30/2021	7/30/21	Thomas Drakes	-10,200.00
07/02/2021	2379	Transamerica Life Insurance Co.	-18.40
		ACH	
07/30/2021	7/30/21	Van Sicklen DDS, Inc.	-4,134.40
07/14/2021	2404	Your Type Graphic Design	-1,343.90

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

-\$ 672,037.99

Mark Twain Health Care District

Journal
July 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
07/01/2021	Journal Entry	19347		Pay Period 6/13/21 - 6/26/21	8610.09	8610.09 Other salaries and wages - Admin.	\$9,448.63	
				Pay Period 6/13/21 - 6/26/21	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$35,767.86	
				Pay Period 6/13/21 - 6/26/21	7083.09.02	7083.09.02 Dental Salaries and Wages	\$3,921.18	
				Pay Period 6/13/21 - 6/26/21	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$6,062.40	
				Pay Period 6/13/21 - 6/26/21	8610.10	8610.10 Payroll taxes - Admin.	\$137.01	
				Pay Period 6/13/21 - 6/26/21	7083.10	7083.10 Payroll taxes - Clinic	\$648.45	
				Pay Period 6/13/21 - 6/26/21	8610.10	8610.10 Payroll taxes - Admin.	\$312.40	
				Pay Period 6/13/21 - 6/26/21	7083.10	7083.10 Payroll taxes - Clinic	\$3,046.16	
				Pay Period 6/13/21 - 6/26/21	7083.10	7083.10 Payroll taxes - Clinic	\$98.01	
				Pay Period 6/13/21 - 6/26/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,570.92
				Pay Period 6/13/21 - 6/26/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,717.12
				Pay Period 6/13/21 - 6/26/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,735.38
				Pay Period 6/13/21 - 6/26/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,363.46
				Pay Period 6/13/21 - 6/26/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$98.01
				Pay Period 6/13/21 - 6/26/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,030.11
				Pay Period 6/13/21 - 6/26/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,224.16
				Pay Period 6/13/21 - 6/26/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$991.00
				Pay Period 6/13/21 - 6/26/21	8610.22	8610.22 Consulting and Management Fees - District	\$198.20	
				Pay Period 6/13/21 - 6/26/21	7083.22	7083.22 Consulting and Management fees - Clinic	\$792.80	
				Pay Period 6/13/21 - 6/26/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$18,484.89
				Pay Period 6/13/21 - 6/26/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$37,702.94
				Pay Period 6/13/21 - 6/26/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$18,484.89	
							\$78,917.99	\$78,917.99
07/01/2021	Journal Entry	19348		VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,664.46	
				VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$1,664.46
							\$1,664.46	\$1,664.46
07/14/2021	Journal Entry	19351		Anthem grant to enhance BH and Hepatology	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$80,000.00	
				Anthem grant to enhance BH and Hepatology	227	227 Deferred Revenue		\$80,000.00
							\$80,000.00	\$80,000.00
07/14/2021	Journal Entry	19353		Athena Health Charges For June 2021	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$9,579.51
				Athena Health Charges For June 2021	7083.26	7083.26 Other contracted services - Clinic	\$9,579.51	
							\$9,579.51	\$9,579.51
07/16/2021	Journal Entry	19354		Pay Period 6/27/21 - 7/10/21	8610.09	8610.09 Other salaries and wages - Admin.	\$8,848.92	
				Pay Period 6/27/21 - 7/10/21	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$32,257.42	
				Pay Period 6/27/21 - 7/10/21	7083.09.02	7083.09.02 Dental Salaries and Wages	\$3,373.18	
				Pay Period 6/27/21 - 7/10/21	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$5,490.77	
				Pay Period 6/27/21 - 7/10/21	8610.10	8610.10 Payroll taxes - Admin.	\$128.31	
				Pay Period 6/27/21 - 7/10/21	7083.10	7083.10 Payroll taxes - Clinic	\$584.33	
				Pay Period 6/27/21 - 7/10/21	8610.10	8610.10 Payroll taxes - Admin.	\$275.21	
				Pay Period 6/27/21 - 7/10/21	7083.10	7083.10 Payroll taxes - Clinic	\$2,772.00	
				Pay Period 6/27/21 - 7/10/21	7083.10	7083.10 Payroll taxes - Clinic	\$84.04	
				Pay Period 6/27/21 - 7/10/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,425.28

Mark Twain Health Care District

Journal
July 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Pay Period 6/27/21 - 7/10/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,094.42
				Pay Period 6/27/21 - 7/10/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,081.02
				Pay Period 6/27/21 - 7/10/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,991.41
				Pay Period 6/27/21 - 7/10/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$84.04
				Pay Period 6/27/21 - 7/10/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$821.58
				Pay Period 6/27/21 - 7/10/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,183.58
				Pay Period 6/27/21 - 7/10/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$85.00
				Pay Period 6/27/21 - 7/10/21	8610.22	8610.22 Consulting and Management Fees - District	\$17.00	
				Pay Period 6/27/21 - 7/10/21	7083.22	7083.22 Consulting and Management fees - Clinic	\$68.00	
				Pay Period 6/27/21 - 7/10/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$16,676.17	
				Pay Period 6/27/21 - 7/10/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$16,676.17
				Pay Period 6/27/21 - 7/10/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$34,132.85
							\$70,575.35	\$70,575.35
07/23/2021	Journal Entry	19355	VSHWC Deposit		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$2,155.21	
			VSHWC Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$2,155.21
							\$2,155.21	\$2,155.21
07/26/2021	Journal Entry	19357	Transfer		1001.50	1001.50 Five Star Bank - Money Market - NEW		\$100,000.00
			Transfer		1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$100,000.00	
							\$100,000.00	\$100,000.00
07/29/2021	Journal Entry	19358	Athena Health Telehealth Fees		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$30.60
			Athena Health Telehealth Fees		7083.26	7083.26 Other contracted services - Clinic	\$30.60	
							\$30.60	\$30.60
07/29/2021	Journal Entry	19359	Transfer		1001.50	1001.50 Five Star Bank - Money Market - NEW		\$250,000.00
			Transfer		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$250,000.00	
							\$250,000.00	\$250,000.00
07/30/2021	Journal Entry	JE- Payroll 7/30/21	Pay Period 7/11/21 - 7/24/21		8610.09	8610.09 Other salaries and wages - Admin.	\$8,805.25	
			Pay Period 7/11/21 - 7/24/21		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$35,293.42	
			Pay Period 7/11/21 - 7/24/21		7083.09.02	7083.09.02 Dental Salaries and Wages	\$3,174.95	
			Pay Period 7/11/21 - 7/24/21		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$5,900.85	
			Pay Period 7/11/21 - 7/24/21		8610.10	8610.10 Payroll taxes - Admin.	\$127.68	
			Pay Period 7/11/21 - 7/24/21		7083.10	7083.10 Payroll taxes - Clinic	\$643.39	
			Pay Period 7/11/21 - 7/24/21		8610.10	8610.10 Payroll taxes - Admin.	\$272.51	
			Pay Period 7/11/21 - 7/24/21		7083.10	7083.10 Payroll taxes - Clinic	\$3,024.30	
			Pay Period 7/11/21 - 7/24/21		7083.10	7083.10 Payroll taxes - Clinic	\$84.66	
			Pay Period 7/11/21 - 7/24/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,542.14
			Pay Period 7/11/21 - 7/24/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,593.61
			Pay Period 7/11/21 - 7/24/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,659.32
			Pay Period 7/11/21 - 7/24/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,249.02
			Pay Period 7/11/21 - 7/24/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$84.66

Mark Twain Health Care District

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Pay Period 7/11/21 - 7/24/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,306.83
				Pay Period 7/11/21 - 7/24/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$86.00
				Pay Period 7/11/21 - 7/24/21	8610.22	8610.22 Consulting and Management Fees - District	\$17.20	
				Pay Period 7/11/21 - 7/24/21	7083.22	7083.22 Consulting and Management fees - Clinic	\$68.80	
				Pay Period 7/11/21 - 7/24/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$18,128.75	
				Pay Period 7/11/21 - 7/24/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$18,128.75
				Pay Period 7/11/21 - 7/24/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$36,891.43
							\$75,541.76	\$75,541.76
07/31/2021	Journal Entry	19360		Deferred Third Party Reimbursement	2129	2129 Other Third Party Reimbursement - Calaveras County	\$91,666.67	
				Property Tax Revenues	9160.00	9160.00 Property Tax Revenues - District		\$91,666.67
							\$91,666.67	\$91,666.67
07/31/2021	Journal Entry	19361		Capitalized Cost Amortization	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
07/31/2021	Journal Entry	19362		MOB Rental revenue	9260.02	9260.02 MOB Rents Revenue		\$13,397.88
				Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,397.88	
				Child Advocacy Rental	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$14,147.88	\$14,147.88
07/31/2021	Journal Entry	19363		Defer Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				Interest Income	9260.01	9260.01 Deferred Lease Income		\$26,053.95
				Capital Lease	2219	2219 Capital Lease		\$9,452.64
				Deferred Utility Reimbursement	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				Other Income	9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00
07/31/2021	Journal Entry	19364		Depreciation Expense	9520.72	9520.72 Depreciation	\$9,454.36	
				Capital Lease	2219	2219 Capital Lease		\$9,454.36
							\$9,454.36	\$9,454.36
07/31/2021	Journal Entry	July-US Bank Sweep		US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC	\$191,586.26	
				US Bank Sweep	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$191,586.26
				US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC		\$199,033.27
				US Bank Sweep	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$199,033.27	
							\$390,619.53	\$390,619.53
07/31/2021	Journal Entry	July 2021 CC Recon		McKesson - Medical Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$22,057.44	
				McKesson - Medical Supplies COVID	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$327.54	
				McKesson - Behavior Health Supplies COVID	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$349.02	
				Foothill Portable Toilets - COVID Vax Clinic	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$264.64	
				Amazon - Vaccine Labels	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$85.77	
				Exxon - Butane	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$4.61	
				Middletons - Chairs & Lamp	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$1,138.93	
				Sender's Market - BH Supplies	7083.41.03	7083.41.03 Behavior Health Care Materials	\$76.11	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						& Supplies - Clinic		
			Lowes - BH Supplies		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$75.39	
			Ross - BH Supplies		7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$7.53	
			Round Table Pizza - Staff Lunch		7083.43	7083.43 Food - Clinic	\$146.93	
			Starbucks - Giftcards		7083.43	7083.43 Food - Clinic	\$64.25	
			Jenlis - weed abatement		7083.46	7083.46 Office and Administrative supplies - Clinic	\$208.04	
			USPS - Postage		7083.46	7083.46 Office and Administrative supplies - Clinic	\$165.00	
			Shred It- Shredding		7083.46	7083.46 Office and Administrative supplies - Clinic	\$71.66	
			Amazon - Ipad case/Phone brackets/Clock		7083.46	7083.46 Office and Administrative supplies - Clinic	\$64.46	
			Staples - Office Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$667.10	
			Walmart.com - Janitorial Closet Shelving		7083.46	7083.46 Office and Administrative supplies - Clinic	\$247.82	
			Diosimetry Badge		7083.46	7083.46 Office and Administrative supplies - Clinic	\$140.00	
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Clark Pest Control		7083.69	7083.69 Other purchased services - Clinic	\$77.00	
			Medpro Disposal		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$108.00	
			CalWaste		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$395.41	
			CallMyDoc		7083.85	7083.85 Telephone and Communications - Clinic	\$473.96	
			JobMatch- employment ad		7083.89	7083.89 Recruiting - Clinic	\$175.00	
			Staples - Office Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$279.20	
			USPS - PO Box rental		8610.46	8610.46 Office and Administrative Supplies - District	\$76.00	
			Quickbooks Monthly		8610.69	8610.69 Other - IT Services- District	\$150.00	
			Streamline Monthly		8610.69	8610.69 Other - IT Services- District	\$200.00	
			Cal.net		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$9.95	
			Amazon Prime Monthly		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$13.93	
			ACHD Annual Meeting - Reed/Sellick Reservations		8610.87	8610.87 Outside Training's - Admin.	\$2,654.45	
			Umpqua Credit Card payment		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$31,075.14
							\$31,075.14	\$31,075.14
07/31/2021	Journal Entry	CSDA Scholarship (LH)	CSDA Scholarship Refund		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$175.00	
			CSDA Scholarship Refund		8610.87	8610.87 Outside Training's - Admin.		\$175.00
							\$175.00	\$175.00
07/31/2021	Journal Entry	July Minority Interes	Minority Interest MTSJ Ops		9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$4,155.12	
			Minority Interest MTSJ Invest		9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$1,100.86
			Minority Interest MTMC		1710.10	1710.10 Minority Interest in MTMC - NEW		\$3,054.26
							\$4,155.12	\$4,155.12
07/31/2021	Journal Entry	July AR Revenue	Gross Revenue		4083.49	4083.49 VSHWC Gross Revenues		\$304,482.00
			Uncollected Receivables		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$127,665.00	
			Contractual Adjustments		4083.60	4083.60 Contractual Adjustments	\$176,817.00	
							\$304,482.00	\$304,482.00

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TOTAL							\$1,615,233.82	\$1,615,233.82

Jul-21

\$	22,057.44	7083.41.01	Medical Supplies- Non COVID			
\$	327.54	7083.41.01	Medical Supplies-COVID			
\$	264.64	7083.41.01	Vacc Clinic Toilet-COVID			
\$	85.77	7083.41.01	Vaccine Labels		22,735.39	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$	349.02	7083.41.02	Medical Supplies- Non COVID			
\$	4.61	7083.41.02	Butane		353.63	7083.41.02- DENTAL CARE MATERIALS & SUPPLIES
\$	76.11	7083.41.03	BH Supplies- Non COVID			
\$	1,138.93	7083.41.03	Chairs & Lamp			
\$	75.39	7083.41.03	BHSupplies- Non COVID			
\$	7.53	7083.41.03	BHSupplies- Non COVID		1,297.96	7083.41.03- BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$	146.93	7083.43	Training lunch			
\$	64.25	7083.43	Staff Meeting Lunch			
\$	208.04	7083.46	Gift Cards		211.18	7083.43 - FOOD - CLINIC
\$	165.00	7083.46	Weed Abatement			
\$	71.66	7083.46	Postage			
\$	64.46	7083.46	Shredding			
\$	667.10	7084.46	Ipad Case/Phone brackets/Clock			
\$	247.82	7083.46	Office Supplies			
\$	140.00	7083.46	Janitorial Closet Shelving			
\$	150.00	7083.69	Monthly		1,564.08	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$	150.00	7083.69	Dentrix Dental Systems			
\$	77.00	7083.69	NO RECEIPT			
\$	108.00	7083.80	Translation Services			
\$	395.41	7083.80	INV#35994			
\$	473.96	7083.85	7/24/21 service		377.00	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$	279.20	7083.86	Background checks/Credentials			
\$	76.00	7083.86	Waste Removal		503.41	7083.80 - UTILITIES - CLINIC
\$	175.00	7083.89	Trash Removal			
\$	473.96	7083.85	CallMyDoc		473.96	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$	175.00	7083.89	Renewal			
\$	279.20	7083.86	CLIA Lab Certificate			
\$	76.00	7083.86	Employment Ad			
\$	150.00	7083.89	Employment Ad		175.00	7083.89 - RECRUITING - CLINIC
\$	200.00	7083.89	Employment Ad			
\$	279.20	8610.46	Office Supplies			
\$	76.00	8610.46	PO Box 95		355.20	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$	150.00	8610.69	Acrobat			
\$	200.00	8610.69	MONTHLY SUB		350.00	8610.69 - OTHER - IT SERVICES - DISTRICT
\$	9.95	8610.80	Monthly			
\$	13.93	8610.86	YEARLY/MONTHLY SUB			
\$	2,654.45	8610.87	Monthly Subscription		23.88	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$	9.95	8610.88	Reed/Sellick Reservations		2,654.45	8610.87 - OUTSIDE TRAINING - DISTRICT
\$	13.93	8610.88	ACHD Annual Meeting			
\$	2,654.45	8610.87	Reed/Sellick Reservations			
\$	9.95	8610.86	CAL.NET			
\$	13.93	8610.86	Amazon Prime			
\$	2,654.45	8610.87	ACHD Annual Meeting			
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\$	2,654.45	8610				