



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

Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA 95249

9:00 am
Wednesday August 17, 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.

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:

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

- CA CLASS Investment:
- Other District Financial Activities:

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

8. Accountant’s Report:.....Mr. Wood

- June 2022 Financials Will Be Presented to The Committee: Public Comment – **Action**
- End-of-Year Finance Overview:.....Mr. Wood

9. Treasurer’s Report:.....Ms. Hack

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**

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

One tap mobile

+16699006833,,87670241321#,,,,*120100# US (San Jose)

+16694449171,,87670241321#,,,,*120100# US

Dial by your location

+1 669 900 6833 US (San Jose)

+1 669 444 9171 US

+1 346 248 7799 US (Houston)

+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.

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

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



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Resolution No. 2022 - 15
Authorizing Remote Teleconference Meetings
for the Board of Directors & Finance Committee Meetings
for the month of August 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

Mark Twain Health Care District Mission Statement

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

This Institution is an Equal Opportunity Provider and Employer

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 27th Day of July 2022.

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 - 15 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 August 2022 by the following vote:

Ayes:

Nays:

Absent:

Abstain:

Attest: Debra Sellick, Secretary: _____

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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

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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

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Linda Reed, President _____

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CALAVERAS) ss

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Nays:

Absent:

Abstain:

Attest: Debra Sellick, Secretary: _____

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**MARK TWAIN
HEALTH CARE DISTRICT**

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

**Finance Committee Meeting
Mark Twain Medical Center Classroom 5
768 Mountain Ranch Road
San Andreas, CA 95249**

**9:00 am
Wednesday July 20, 2022**

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

Un – Approved Minutes

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1. Call to order with Flag Salute:

Time: 9:01am
By: Ms. Hack

2. Roll Call:

Board Member	Present in Person	Present by Zoom	Time of Arrival
Ms. Hack	X		
Mr. Randolph	X		

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

Motion: Mr. Randolph
Second: Ms. Hack
Vote 2-0 In Favor:

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Minutes – July 20, 2022 MTHCD Finance Committee Meeting

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

Hearing None.

Consent Agenda: Public Comment - **Action**

A. Resolution 2022- 12 Informational Only:

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

B. Un-Approved Minutes:

- Finance Committee Meeting Minutes for June 15, 2022:

Motion: Mr. Randolph

Second: Ms. Hack

Vote 2-0 in Favor:

6. Chief Executive Officer's Report:

Dr. Smart: Electric Rates (CPPA) have gone up 100% which is still high considering summer air conditioning.

Dr. Smart: Will be moving funds into CA Class when the President returns

Dr. Smart: Through the National Health Service Corp. will be interviewing a doctor:

Mr. Wood: The District is in compliance with alternating audit vendors: Mr. Jackson does an excellent job and has already begun the 2021 audit process.

7. Real Estate Review:

Mr. Randolph: Nothing new to report.

8. Accountant's Report:

- Mr. Wood: Introduced Rod Bettini who spoke about Ca Class.
- May 2022 Financials Will Be Presented to The Committee: Public Comment – **Action**

Mr. Wood: He has received figures and a good report from Mr. Hohenbrink: He did the calculations and determined May was a good month.

Motion to approve including Investment & Reserves Report: Mr. Randolph

Second: Ms. Hack

Vote 2-0 in Favor:

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Minutes – July 20, 2022 MTHCD Finance Committee Meeting

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

Ms. Hack: Appreciates the amazing grant work the District has done.

Mr. Wood: Will provide figures as they become available however the June financials will stay in draft form until the audit is completed.

9. Treasurer's Report:

Ms. Hack: Nothing New to Report.

10. Comments and Future Agenda Items:

Dr. Smart: Will be contacting a potential Community Finance Committee Member.

11. Next Meeting:

Next Finance Committee Meeting will be Aug. 17, 2022, at 9:00am

12. Adjournment: - Public Comment – Action

Motion: Mr. Randolph

Second: Ms. Hack

Vote 2-0 in Favor

Time: 9:54am

Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting July 20, 2022
Time: Jul 20, 2022 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82933969888?pwd=a2hPZDE2QmpyZkxMTnJFYnl5TVovQT09>

Meeting ID: 829 3396 9888

Passcode: 752192

One tap mobile

+16694449171,,82933969888#,,,,*752192# US

+16699006833,,82933969888#,,,,*752192# US (San Jose)

Dial by your location

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 646 931 3860 US

+1 929 205 6099 US (New York)

Meeting ID: 829 3396 9888

Passcode: 752192

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

Effective - Mar 17, 2020.

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Minutes – July 20, 2022 MTHCD Finance Committee Meeting



**MARK TWAIN
HEALTH CARE DISTRICT**

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

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

BACKGROUND:

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

- The DRAFT June 2022 financial reports are attached for your review. Please note that these will stay in DRAFT format until the fiscal year audit is complete.
- The annual audit has commenced, and we have sent some confirmations and have begun reconciling balance sheet accounts.
- May is the third of three months where we have recorded the COVID relief money that has been sitting on the Balance Sheet. This can be found in the VSHWC page in account #4083.92.
- On the “Rental” page, utilities for the month were pretty high, but the actual year-to-date number was reduced to reflect the payment we received from the hospital.
- Our investment income will take some conversation. Basically, we are required to “mark-to-market”, and in a rising interest rate environment, that can appear uncomfortable. We will explain in detail at the meeting.

	06/30/22	2021 - 2022 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	6,367,141	5,865,872	3,191,007	1,374,865	0	1,300,000
Total Revenue	6,367,141	5,865,872	3,191,007	1,374,865	0	1,300,000
Expenses	(7,665,797)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Total Expenses	(7,665,797)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Surplus(Deficit)	(1,298,656)	(633,235)	(1,127,128)	209,608	(667,000)	951,285
Historical Totals	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						DRAFT
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
	(323,567)	(305,579)	(549,710)	(550,970)	(527,872)	(576,658)
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	(487,374)	(507,779)	(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

Mark Twain Health Care District									
Direct Clinic Financial Projections									
VSHWC									
6/30/2022									
		2019/2020	2020/2021	2020/2021	2021/2022	Month	2021 - 2022		
		Actual	Actual	Budget	Budget	to-Date	Actual	Actual	Actual
							Month	Y-T-D	vs Budget
4083.49	Urgent care Gross Revenues	1,170,321	2,789,431	4,674,075	5,013,050	5,013,050	363,876	3,436,568	68.55%
4083.60	Contractual Adjustments	(953,773)	(1,383,628)	(1,087,124)	(1,848,793)	(1,848,793)	(182,384)	(1,629,535)	
	Net Patient revenue	216,548	1,405,804	3,586,951	3,164,257	3,164,257	181,492	1,807,033	57.11%
						0			
4083.90	Flu shot, Lab income, physicals			1,000	1,000	1,000			0.00%
4083.91	Medical Records copy fees			750	750	750			0.00%
9108.00	Other - Plan Incentives & COVID Relief			30,000	25,000	25,000	115,986	347,687	1390.75%
			0	31,750	26,750	26,750	115,986	347,687	1299.76%
	Total Other Revenue	216,548	1,405,804	3,618,701	3,191,007	3,191,007	297,477	2,154,720	67.52%
7083.09	Other salaries and wages	(648,607)	(954,884)	(1,008,540)	(1,503,975)	(1,503,975)	(172,104)	(1,381,991)	91.89%
7083.10	Payroll taxes	(53,339)	(83,696)	(78,666)	(108,979)	(108,979)	(13,869)	(111,692)	102.49%
7083.12	Vacation, Holiday and Sick Leave			(9,077)	(90,239)	(90,239)			0.00%
7083.13	Group Health & Welfare Insurance	(31,164)	(132,724)	(49,982)	(169,346)	(169,346)	(13,319)	(166,865)	98.53%
7083.14	Group Life Insurance			(1,614)		0			
7083.15	Pension and Retirement		(1,403)	(25,214)	(1,987)	(1,987)	(1,739)	(1,739)	87.52%
7083.16	Workers Compensation insurance	(13,597)	(16,697)	(10,085)	(15,040)	(15,040)			0.00%
7083.18	Other payroll related benefits			(1,513)	(376)	(376)			0.00%
	Total taxes and benefits	(98,100)	(234,521)	(176,151)	(385,967)	(385,967)	(28,927)	(280,296)	72.62%
	Labor related costs	(746,706)	(1,189,405)	(1,184,691)	(1,889,942)	(1,889,942)	(201,031)	(1,662,287)	87.95%
7083.05	Marketing	(7,096)	(2,469)		(1,500)		(2,279)	(38,425)	
7083.20	Medical - Physicians	(607,191)	(844,648)	(905,244)	(970,115)	(970,115)	(42,328)	(718,028)	74.01%
7083.22	Consulting and Management fees	(261,571)	(97,365)	(75,000)	(35,000)	(35,000)	(5,856)	(25,379)	72.51%
7083.23	Legal - Clinic	(27,900)	(19,720)	0	(15,000)			(8,664)	0.00%
7083.25	Registry Nursing personnel			(3,000)	0	0			
7083.26	Other contracted services	(65,565)	(209,741)	(126,907)	(100,000)	(100,000)	(27,958)	(318,083)	318.08%
7083.29	Other Professional fees	(11,199)	(11,554)	(80,932)	(10,000)	(10,000)		(16,742)	167.42%
7083.36	Oxygen and Other Medical Gases	(533)	(578)	(3,703)	(1,200)	(1,200)		(343)	28.54%
7083.38	Pharmaceuticals			(139,504)	(40,000)	(40,000)			0.00%
7083.41.01	Other Medical Care Materials and Supplies	(141,544)	(263,109)	(25,714)	(95,000)	(95,000)	(26,545)	(242,845)	255.63%
7083.41.02	Dental Care Materials and Supplies - Clinic		(37,429)				(12,844)	(84,046)	
7083.41.03	Behavior Health Materials		(1,515)				(35)	(2,050)	
7083.44	Linens			(1,200)	0	0			
7083.48	Instruments and Minor Medical Equipment			(24,248)	(20,000)	(20,000)			0.00%
7083.74	Depreciation - Equipment			(150,476)	0	0			
7083.45	Cleaning supplies			(47,578)	0	0			
7083.62	Repairs and Maintenance Grounds	(1,122)		(8,104)	(5,000)	(5,000)	(77)	(565)	11.31%
7083.72	Depreciation - Bldgs & Improvements			(311,017)	(560,000)	(560,000)	(63,379)	(769,699)	137.45%
7083.80	Utilities - Electrical, Gas, Water, other	(53,232)	(37,583)	(95,083)	(80,000)	(80,000)	(4,678)	(72,953)	91.19%
8870.00	Interest on Debt Service	(158,161)	(247,955)	(257,355)	(190,000)	(190,000)			0.00%
7083.43	Food	(935)	(1,070)	(2,000)	(2,000)	(2,000)	(407)	(2,885)	144.27%
7083.46	Office and Administrative supplies	(30,108)	(57,037)	(15,428)	(15,000)	(15,000)	(1,274)	(40,848)	272.32%
7083.69	Other purchased services	(50,362)	(22,248)	(232,076)	(229,727)	(229,727)	(842)	(10,827)	4.71%
7083.81	Insurance - Malpractice	(8,814)		(16,854)	(25,000)	(25,000)			0.00%
7083.82	Other Insurance - Clinic	(23,332)	(46,530)	(31,102)	(1,050)	(1,050)	(3,776)	(63,371)	0.00%
7083.83	Licenses & Taxes			(1,500)	(1,500)	(1,500)			
7083.85	Telephone and Communications	(5,253)	(66,112)	(20,903)	(5,100)	(5,100)	(2,103)	(28,399)	556.84%
7083.86	Dues, Subscriptions & Fees	(19,274)	(7,669)	(1,500)	(5,000)	(5,000)		(9,412)	188.25%
7083.87	Outside Training	(199)	(31,537)	(15,000)	(10,000)	(10,000)	(525)	(952)	9.52%
7083.88	Travel costs	(3,704)	(1,498)	(4,000)	(2,500)	(2,500)	(862)	(5,636)	225.42%
7083.89	Recruiting	(25,209)	(4,475)	(40,000)	(10,000)	(10,000)	(25)	(57,418)	574.18%
8895.00	RoboDoc		0	(60,000)	0	0			
	Non labor expenses	(1,502,306)	(2,011,843)	(2,695,428)	(2,429,692)	(2,429,692)	(195,792)	(2,517,571)	103.62%
	Total Expenses	(2,249,012)	(3,201,247)	(3,880,119)	(4,319,635)	(4,319,635)	(396,824)	(4,179,858)	96.76%
	Net Expenses over Revenues	(2,032,464)	(1,795,444)	(261,418)	(1,128,628)	(1,128,628)	(99,346)	(2,025,138)	179.43%

Mark Twain Health Care District									
Rental Financial Projections					Rental				
									6/30/2022
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Actual	Budget	Budget	to-Date	Month	Y-T-D	vs BudHet
9260.01	Rent Hospital Asset amortized	1,095,293	1,090,174	1,092,672	1,092,672	1,092,672	90,128	1,084,066	99.21%
				0	0				
	Rent Revenues	1,095,293	1,090,174	1,092,672	1,092,672	1,092,672	90,128	1,084,066	99.21%
9520.62	Repairs and Maintenance Grounds	(6,079)		0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(651,164)	(658,014)	(758,483)	(758,483)	(758,483)	(83,121)	(679,137)	89.54%
9520.85	Telephone & Communications		(45,185)				(1,117)	(43,003)	
9520.72	Depreciation	(673,891)	(770,925)	(148,679)	(148,679)	(148,679)	(9,035)	(101,799)	68.47%
9520.82	Insurance								
	Total Costs	(1,331,134)	(1,474,124)	(907,162)	(907,162)	(907,162)	(93,272)	(823,939)	90.83%
	Net	(235,841)	(383,950)	185,510	185,510	185,510	(3,144)	260,127	190.04%
9260.02	MOB Rents Revenue	220,296	208,946	251,016	251,593	251,593	22,577	217,782	86.56%
9521.75	MOB rent expenses	(240,514)	(263,451)	(261,016)	(247,095)	(247,095)	(41,938)	(248,382)	100.52%
	Net	(20,218)	(54,504)	(10,000)	4,498	4,498	(19,362)	(30,600)	-680.31%
9260.03	Child Advocacy Rent revenue	9,000	9,000	9,000	9,000	9,000	773	9,068	100.75%
9522.75	Child Advocacy Expenses	(297)	(5,436)	(11,000)	(11,000)	(11,000)		(195)	1.77%
	Net	8,703	3,564	(2,000)	(2,000)	(2,000)	773	8,873	-443.63%
9260.04	Sunrise Pharmacy Revenue		14,400		21,600		1,836	21,816	
7084.41	Sunrise Pharmacy Expenses	(2,174)	(3,785)	(2,250)		0			
		1,324,589	1,322,520	1,352,688	1,374,865	1,374,865	115,313	1,332,731	96.94%
		(1,574,119)	(1,746,796)	(1,181,428)	(1,165,257)	(1,165,257)	(135,210)	(1,072,516)	92.04%
	Summary Net	(249,530)	(424,276)	171,260	209,608	209,608	(19,897)	260,215	124.14%

Mark Twain Health Care District										
Projects, Grants and Support										
		6/30/2022								
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual	
		Actual	Actual	Budget	Budget	to-Date	Month	Y-T-D	vs Budget	
	Project grants and support		(20,325)	(31,000)	(667,000)	(667,000)	(2,500)	(362,577)	54.36%	
8890.00	Community (COVID) Masks		(3,754)							
8890.00	Friends of the Calaveras County Fair							(1,000)		
8890.00	Foundation	(465,163)			(628,000)			(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		(2,571)					(2,436)		
8890.00	Doris Barger Golf		0	(2,000)	0	0	(2,500)	(2,500)		
8890.00	Stay Vertical		(14,000)	(14,000)	(14,000)	(14,000)		(641)	4.58%	
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals							(3,000)		
8890.00	High school ROP (CTE) program				(25,000)			(25,000)		
	Project grants and support	(465,163)	(20,325)	(31,000)	(667,000)	(14,000)	(2,500)	(362,577)	54.36%	

Mark Twain Health Care District								
General Administration Financial Projections				Admin			6/30/2022	
		2019/2020	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Actual	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	390,802	39,321	100,000	100,000	(66,927)	(55,596)	-55.60%
9160.00	Property Tax Revenues	1,126,504	1,233,836	1,200,000	1,200,000	100,000	1,200,000	100.00%
9010.00	Gain on Sale of Asset							
9400.00	Miscellaneous Income		19,978.41			0	6,316	
5801.00	Rebates, Sponsorships, Refunds on Expenses		236,723.76				149,216	
5990.00	Other Miscellaneous Income							
9205.03	Miscellaneous Income (1% Minority Interest)	(43,680)	(23,789)		0	(3,737)	(49,781)	
	Summary Revenues	1,473,626	1,506,070	1,300,000	1,300,000	29,336	1,250,155	96.17%
8610.09	Other salaries and wages	(133,415)	(273,071)	(137,592)	(137,592)	(24,306)	(242,706)	176.40%
8610.10	Payroll taxes	(14,875)	(10,079)	(10,526)	(10,526)	(1,039)	(11,036)	104.84%
8610.12	Vacation, Holiday and Sick Leave			(8,256)	(8,256)			0.00%
8610.13	Group Health & Welfare Insurance	(12,383)		(11,827)	(11,827)			0.00%
8610.14	Group Life Insurance			0	0			
8610.15	Pension and Retirement	(1,905)	(3,736)	(703)	(703)	(1,739)	(3,978)	565.57%
8610.16	Workers Compensation insurance	(1,226)	924	(1,376)	(1,376)		(924)	67.16%
8610.18	Other payroll related benefits		(800)	(34)	(34)			0.00%
	Benefits and taxes	(30,390)	(13,691)	(32,723)	(32,723)	(2,778)	(15,938)	48.71%
	Labor Costs	(163,804)	(286,762)	(170,315)	(170,315)	(27,084)	(258,644)	151.86%
8610.22	Consulting and Management Fees	(14,109)	(4,548)	(3,000)	(3,000)	(494)	(7,236)	241.19%
8610.23	Legal	(15,069)	(4,528)	(10,000)	(10,000)		(1,874)	18.74%
8610.24	Accounting /Audit Fees	(59,232)	(62,977)	(40,000)	(40,000)	(2,364)	(41,962)	104.90%
8610.05	Marketing		(2,031)			(901)	(8,984)	
8610.43	Food	(868)		(1,500)	(1,500)			0.00%
8610.46	Office and Administrative Supplies	(19,595)	(8,306)	(15,000)	(15,000)	(299)	(6,895)	45.97%
8610.62	Repairs and Maintenance Grounds	0	0	(5,000)	(5,000)		(1,250)	25.00%
8610.69	Other- IT Services	(12,877)	(11,066)	0	0	(722)	(9,063)	
8610.74	Depreciation - Equipment			0	0			
8610.75	Rental/lease equipment			0	0			
8610.80	Utilities	(420)		0	0			
8610.82	Insurance	(17,747)	4,257	(41,900)	(41,900)		(54,354)	129.72%
8610.83	Licenses and Taxes	0		0				
8610.85	Telephone and communications	0		(2,500)				
8610.86	Dues, Subscriptions & Fees	(12,529)	(9,648)	(15,000)	(15,000)	(262)	(21,422)	142.81%
8610.87	Outside Trainings	380	(585)	(15,000)	(15,000)	(975)	(1,556)	10.37%
8610.88	Travel	(4,447)		(7,500)	(7,500)			0.00%
8610.89	Recruiting	(2,368)	(2,812)	(2,000)	(2,000)	(703)	(912)	45.58%
8610.90	Other Direct Expenses	(62,312)	(90,083)	(20,000)	(20,000)	(500)	(7,160)	35.80%
8610.95	Other Misc. Expenses	(4,844)						
	Non-Labor costs	(226,037)	(192,327)	(178,400)	(175,900)	(7,219)	(162,667)	91.18%
	Total Costs	(389,841)	(479,090)	(348,715)	(346,215)	(34,303)	(421,311)	120.82%
	Net	1,083,785	1,026,980	951,285	953,785	(4,967)	828,844	87.13%

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

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	146,173
1001.20 Umpqua Bank - Money Market	6,445
1001.30 Bank of Stockton	202,712
1001.40 Five Star Bank - MTHCD Checking	504,722
1001.50 Five Star Bank - Money Market	871,126
1001.60 Five Star Bank - VSHWC Checking	72,124
1001.65 Five Star Bank - VSHWC Payroll	89,129
1001.90 US Bank - VSHWC	7,815
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,900,645
Accounts Receivable	
1200 Accounts Receivable	20,343
Total Accounts Receivable	20,343
Other Current Assets	
1003.30 CalTRUST	8,744,275
115.05 Due from Calaveras County	22,453
1202.00 Prior Year Grant Revenue	0
1205.50 Allowance for Uncollectable Clinic Receivables	-256,308
130.30 Prepaid VSHWC	415
Total Other Current Assets	8,510,835
Total Current Assets	10,431,824
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 - Buildings	5,875,622
1220.20 VSHWC - Equipment	935,547
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-7,428,931
Total Fixed Assets	7,746,093
Other Assets	
1710.10 Minority Interest in MTMC - NEW	389,957
180.60 Capitalized Lease Negotiations	321,811

180.65 Capitalized Costs Amortization	10,926
Total Intangible Assets	332,736
2219 Capital Lease	6,107,069
Total Other Assets	6,829,762
TOTAL ASSETS	25,007,680
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	195,231
Total 200.00 Accts Payable & Accrued Expenses	195,231
2001 Other Accounts Payable	-15,088
Total 200.00 Accts Payable & Accrued Expenses	-15,088
2010.00 USDA Loan Accrued Interest Payable	91,034
2021 Accrued Payroll - Clinic	47,981
2022.00 Accrued Leave Liability	34,464
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	59,273
227 Deferred Revenue	116,371
Total Other Current Liabilities	352,399
Total Current Liabilities	532,542
Long-Term Liabilities	
2128.01 Deferred Capital Lease	815,162
2128.02 Deferred Utilities Reimbursement	1,483,358
2129 Other Third Party Reimbursement - Calaveras County	
2210 USDA Loan - VS Clinic	6,691,454
Total Long-Term Liabilities	8,989,974
Total Liabilities	9,522,516
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-3,584,968
Net Income	-1,298,655
Total Equity	15,485,164
TOTAL LIABILITIES AND EQUITY	25,007,680

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

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

					Annual	
Reserve Funds	Minimum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	6/30/2022 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	2,206,398	1,250,000	-66,586	889,813	
Capital Improvement Fund	12,000,000	2,935,435	500,000	1,081	2,436,516	
Technology Reserve Fund	1,000,000	1,002,908	0	415	1,003,323	
Lease & Contract Reserve Fund	2,400,000	2,406,980	0	997	2,407,976	
Loan Reserve Fund	2,000,000	2,005,816	0	830	2,006,647	
Reserves & Contingencies	19,600,000	10,557,538	1,750,000	-63,263	8,744,275	0

	2021 - 2022	
CalTRUST	6/30/2022	Interest Earned
Valley Springs HWC - Operational Reserve Fund	889,813	-66,586
Capital Improvement Fund	2,436,516	1,081
Technology Reserve Fund	1,003,323	415
Lease & Contract Reserve Fund	2,407,976	997
Loan Reserve Fund	2,006,647	830
Total CalTRUST	8,744,275	-63,263

Five Star		
General Operating Fund	580,947	376
Money Market Account	871,126	1,557
Valley Springs - Checking	72,124	81
Valley Springs - Payroll	91,515	85
Total Five Star	1,615,713	2,100

Umpqua Bank		
Checking	129,410	0
Money Market Account	6,445	0.65
Investments	0	
Total Savings & CD's	135,855	0.65

Bank of Stockton		
	202,712	26

Total in interest earning accounts	10,698,555	-61,137
Beta Dividends 1&2		5,417
One Time Pay		24
Anthem Incentive		100
Total Without Unrealized Loss		-55,596

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
June 2022

	Date	Num	Vendor	Amount
1001.40 Five Star Bank -				
MTHCD Checking - NEW	06/09/2022	3178	3-Day Crowns @ 38 Smiles Dental Laboratory	-665.70
	06/27/2022	3223	3-Day Crowns @ 38 Smiles Dental Laboratory	-150.72
	06/15/2022	3208	ACHD	-8,111.00
	06/09/2022	3189	Alpine Natural Gas	-739.88
	06/15/2022	3209	Anthem Blue Cross	-15,696.69
	06/27/2022	3224	AT&T - 209-772-1005	-107.88
	06/27/2022	3225	AT&T - 831-000-9337 371	-1,287.10
	06/15/2022	3210	AT&T 248 134-3045	-4.76
	06/15/2022	3211	AT&T 248 134-7000(754)	-28.59
	06/15/2022	3212	AT&T 248-134-7000 952	-9.53
	06/27/2022	3226	AT&T 831-000-9975	-1,579.46
	06/09/2022	3207	AT&T OneNet	-1,073.72
	06/09/2022	3190	Benco Dental Supply Co.	-1,464.79
	06/27/2022	3227	Benco Dental Supply Co.	-547.78
	06/15/2022	3213	Best Best & Krieger, LLP	-932.00
	06/09/2022	3206	BETA Healthcare Group	-2,852.10
	06/27/2022	3228	BETA Healthcare Group	-1,150.33
	06/09/2022	3183	Calaveras County Water District	-2,657.05
	06/27/2022	3229	Calaveras First	-1,362.75
	06/09/2022	3191	Calaveras Power Agency	-24,493.17
	06/09/2022	3192	Calaveras Public Utility District	-2,405.68
	06/09/2022	3193	California Special Districts Association - Financial	-5,237.80
	06/27/2022	3230	Capital Group - American Funds	-193.18
	06/09/2022	3194	City of Angels	-683.26
	06/15/2022	3214	Day Denture Laboratory	-1,113.72
	06/09/2022	3195	Diana Coleman	-579.15
	06/09/2022	3181	Donna Koplen	-1,654.12
	06/27/2022	3231	Ebbetts Pass Gas Services	-137.13
	06/09/2022	3196	Healthcare Clinical Laboratories	-52.00
	06/09/2022	3182	Henry Schein Inc.	-163.47
	06/09/2022	3179	Hicks Pension Services	-150.00
	06/27/2022	3232	J.S. West	-20.38
	06/09/2022	3188	Kirk Stout	-1,153.45
	06/27/2022	3233	Kona Ice of Calaveras	-375.00
	06/15/2022	3215	Lakota Delgado	-31.64
	06/09/2022	3197	Ledger Dispatch	-450.00
	06/15/2022	3222	Mark Twain Medical Center Foundation	-2,500.00
	06/27/2022	3234	Modesto Welding Products	-26.97
	06/27/2022	3235	Novarad Corporation	-1,091.27
	06/09/2022	3180	Nuance Communications, Inc.	-79.00
	06/27/2022	3236	PG&E 0529233604-6 Copper Clinic	-2,701.85
	06/09/2022	3185	PG&E 2070234150-2 Traffic Control	-65.93
	06/09/2022	3186	PG&E 7845103478-5 - Centralized Scheduling	-605.04
	06/09/2022	3187	PG&E 1022075267-8 - Traffic Control	-41.37

06/27/2022	3237	PG&E 1115246270-8 SOMO	-1,957.71
06/15/2022	3216	PG&E 3991832007-6 Cancer	-262.10
06/09/2022	3198	PG&E 4263039970-9 Hospital	-14,741.17
06/15/2022	3217	PG&E 7402140630-6 SAFMC	-494.05
06/09/2022	3199	PG&E 8919598400-3 Cancer/Infusion	-588.91
06/09/2022	3200	PG&E 9610376900-4-James Dalton (Angels Camp) NEW	-3,187.28
06/09/2022	3201	RJ Pro Innovative I.T. Services	-190.00
06/15/2022	3218	RJ Pro Innovative I.T. Services	-331.80
06/09/2022	3202	Robert G. Gish Consultants, LLC	-1,050.00
06/09/2022	3184	San Andreas Sanitary District	-8,142.26
06/09/2022	3203	Signal Service, Inc.	-171.25
06/09/2022	3204	Suburban Propane-Ortho	-330.19
06/15/2022	3219	Suburban Propane-Ortho	-263.44
06/15/2022	3220	Suzanne Dietrich	-1,445.00
06/27/2022	3238	The Compliance Team, Inc.	-3,060.00
06/09/2022	3205	The Valley Springs News	-1,012.00
06/15/2022	3221	Your Type Graphic Design	-302.58

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

-\$ 123,956.15

Mark Twain Health Care District

Journal
June 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
06/01/2022	Journal Entry	State COVID Revenue	State COVID Revenue	State COVID Revenue	9108.00	9108.00 Other Non-Operating Revenue - VSHWC		\$115,895.66
			State COVID Revenue	State COVID Revenue	227	227 Deferred Revenue	\$115,895.66	
							\$115,895.66	\$115,895.66
06/03/2022	Journal Entry	6/3/22 Payroll #109	Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	8610.09	8610.09 Other salaries and wages - Admin.	\$8,102.03	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$46,200.00	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	7083.09.02	7083.09.02 Dental Salaries and Wages	\$7,866.97	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$6,996.38	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	8610.10	8610.10 Payroll taxes - Admin.	\$117.48	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	7083.10	7083.10 Payroll taxes - Clinic	\$858.81	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	8610.10	8610.10 Payroll taxes - Admin.	\$228.91	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	7083.10	7083.10 Payroll taxes - Clinic	\$3,945.58	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	7083.10	7083.10 Payroll taxes - Clinic	\$79.96	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,952.86
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$8,348.68
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$8,467.22
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,069.71
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$79.96
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,834.78
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,284.63
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,183.40
			Payroll People Fee -Pay Period 5/15/22 - 5/28/22	Payroll People Fee -Pay Period 5/15/22 - 5/28/22	8610.22	8610.22 Consulting and Management Fees - District	\$236.68	
			Payroll People Fee -Pay Period 5/15/22 - 5/28/22	Payroll People Fee -Pay Period 5/15/22 - 5/28/22	7083.22	7083.22 Consulting and Management fees - Clinic	\$946.72	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$22,918.41	
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$22,918.41
			Pay Period 5/15/22 - 5/28/22	Pay Period 5/15/22 - 5/28/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$47,358.28
							\$98,497.93	\$98,497.93
06/13/2022	Journal Entry	6/13/22 VSHC Deposit	VSHWC Deposit	VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$2,250.72	
			VSHWC Deposit	VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$2,250.72
							\$2,250.72	\$2,250.72
06/13/2022	Journal Entry	6/2022 ALLPAID	Allpaid - C. Simons	Allpaid - C. Simons	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$1,146.00	
			Allpaid - C. Simons	Allpaid - C. Simons	4083.49	4083.49 VSHWC Gross Revenues		\$1,146.00
							\$1,146.00	\$1,146.00
06/17/2022	Journal Entry	6/17/22 Payroll #110	Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	8610.09	8610.09 Other salaries and wages - Admin.	\$8,102.03	
			Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$40,427.80	
			Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,163.57	
			Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$6,142.60	
			Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	8610.10	8610.10 Payroll taxes - Admin.	\$117.48	
			Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	7083.10	7083.10 Payroll taxes - Clinic	\$752.73	
			Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	8610.10	8610.10 Payroll taxes - Admin.	\$228.91	
			Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	7083.10	7083.10 Payroll taxes - Clinic	\$3,492.01	
			Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	7083.10	7083.10 Payroll taxes - Clinic	\$59.02	
			Pay Period 5/29/22 - 6/11/22	Pay Period 5/29/22 - 6/11/22	2110.00	2110.00 Payroll Liabilities - New Account		\$1,740.42

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						for 2019		
				Pay Period 5/29/22 - 6/11/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,441.84
				Pay Period 5/29/22 - 6/11/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,352.11
				Pay Period 5/29/22 - 6/11/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,545.03
				Pay Period 5/29/22 - 6/11/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$59.02
				Pay Period 5/29/22 - 6/11/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$821.58
				Pay Period 5/29/22 - 6/11/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,267.85
				Pay Period 5/29/22 - 6/11/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$120.00
				Payroll People Fee - Pay Period 5/29/22 - 6/11/22	8610.22	8610.22 Consulting and Management Fees - District	\$24.00	
				Payroll People Fee - Pay Period 5/29/22 - 6/11/22	7083.22	7083.22 Consulting and Management fees - Clinic	\$96.00	
				Payroll People Fee - Pay Period 5/29/22 - 6/11/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$20,138.42	
				Payroll People Fee - Pay Period 5/29/22 - 6/11/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$20,138.42
				Payroll People Fee - Pay Period 5/29/22 - 6/11/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$42,258.30
							\$85,744.57	\$85,744.57
06/17/2022	Journal Entry	6/2022 Athena Charge	Athena Health Charges for June 2022	Athena Health Charges for June 2022	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$13,301.22
			Athena Health Charges for June 2022	Athena Health Charges for June 2022	7083.26	7083.26 Other contracted services - Clinic	\$13,301.22	
							\$13,301.22	\$13,301.22
06/17/2022	Journal Entry	Pay May Credit Card	Pay May 2022 Credit Card	Pay May 2022 Credit Card	2000.10	2000.10 Other Accounts Payable	\$6,374.07	
			Pay May 2022 Credit Card	Pay May 2022 Credit Card	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$6,374.07
							\$6,374.07	\$6,374.07
06/30/2022	Journal Entry	6/22 Prop Tax Revenue	Deferred Third Party Reimbursement	Deferred Third Party Reimbursement	2129	2129 Other Third Party Reimbursement - Calaveras County	\$100,000.00	
			Deferred Third Party Reimbursement	Deferred Third Party Reimbursement	9160.00	9160.00 Property Tax Revenues - District		\$100,000.00
							\$100,000.00	\$100,000.00
06/30/2022	Journal Entry	6/22 Cap. Costs	Capitalized Cost Amortization	Capitalized Cost Amortization	180.65	180.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
			Capitalized Costs	Capitalized Costs	180.60	180.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
06/30/2022	Journal Entry	6/22 Depreciation	Depreciation	Depreciation	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$63,379.01	
			Accumulated Depreciation	Accumulated Depreciation	160.00	160.00 Accumulated Depreciation		\$63,379.01
							\$63,379.01	\$63,379.01
06/30/2022	Journal Entry	6/22 MOB Rents	MOB Rental Revenue	MOB Rental Revenue	9260.02	9260.02 MOB Rents Revenue		\$13,801.48
			Umpqua Bank Checking	Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,801.48	
			Child Advocacy Rental	Child Advocacy Rental	9260.03	9260.03 Child Advocacy Rent Revenue		\$772.50
			Umpqua Bank Checking	Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$772.50	
							\$14,573.98	\$14,573.98
06/30/2022	Journal Entry	6/22 Capital Lease	Deferred Capital Lease	Deferred Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
			Interest Income	Interest Income	9260.01	9260.01 Deferred Lease Income		\$25,634.12
			Capital Lease	Capital Lease	2219	2219 Capital Lease		\$9,872.47
			Deferred Utility Reimbursement	Deferred Utility Reimbursement	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
			Other Income	Other Income	9260.01	9260.01 Deferred Lease Income		\$64,493.41

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							\$100,000.00	\$100,000.00
06/30/2022	Journal Entry	6/22 Capital Deprcion		Depreciation Expense	9520.72	9520.72 Depreciation	\$9,034.53	
				Capital Lease	2219	2219 Capital Lease		\$9,034.53
							\$9,034.53	\$9,034.53
06/30/2022	Journal Entry	June 22 AR Revenue		June 22 AR Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$360,479.00
				June 22 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$178,095.00	
				June 22 AR Revenue	4083.60	4083.60 Contractual Adjustments	\$182,384.00	
							\$360,479.00	\$360,479.00
06/30/2022	Journal Entry	June 22 US Bank		June 22 US Bank	1001.90	1001.90 U.S. Bank - VSHWC	\$175,918.04	
				June 22 US Bank	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$175,918.04
				June 22 US Bank	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$201,072.60	
				June 22 US Bank	1001.90	1001.90 U.S. Bank - VSHWC		\$201,072.60
							\$376,990.64	\$376,990.64
06/30/2022	Journal Entry	7/1/22 Payroll #111		Pay Period 6/12/22 - 6/25/22	8610.09	8610.09 Other salaries and wages - Admin.	\$8,102.03	
				Pay Period 6/12/22 - 6/25/22	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$44,141.18	
				Pay Period 6/12/22 - 6/25/22	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,484.85	
				Pay Period 6/12/22 - 6/25/22	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$7,680.70	
				Pay Period 6/12/22 - 6/25/22	8610.10	8610.10 Payroll taxes - Admin.	\$117.48	
				Pay Period 6/12/22 - 6/25/22	7083.10	7083.10 Payroll taxes - Clinic	\$818.84	
				Pay Period 6/12/22 - 6/25/22	8610.10	8610.10 Payroll taxes - Admin.	\$228.91	
				Pay Period 6/12/22 - 6/25/22	7083.10	7083.10 Payroll taxes - Clinic	\$3,774.66	
				Pay Period 6/12/22 - 6/25/22	7083.10	7083.10 Payroll taxes - Clinic	\$87.61	
				Pay Period 6/12/22 - 6/25/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,872.64
				Pay Period 6/12/22 - 6/25/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$8,007.12
				Pay Period 6/12/22 - 6/25/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,679.55
				Pay Period 6/12/22 - 6/25/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,807.14
				Pay Period 6/12/22 - 6/25/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$87.61
				Pay Period 6/12/22 - 6/25/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,834.78
				Pay Period 6/12/22 - 6/25/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,286.55
				Pay Period 6/12/22 - 6/25/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,164.20
				Payroll Processing Fee-Pay Period 6/12/22 - 6/25/22	8610.22	8610.22 Consulting and Management Fees - District	\$232.84	
				Payroll Processing Fee-Pay Period 6/12/22 - 6/25/22	7083.22	7083.22 Consulting and Management fees - Clinic	\$931.36	
				Pay Period 6/12/22 - 6/25/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$21,454.04	
				Pay Period 6/12/22 - 6/25/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$21,454.04
				Pay Period 6/12/22 - 6/25/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$334.24
				Pay Period 6/12/22 - 6/25/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$45,526.63
				Pay Period 6/12/22 - 6/25/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$334.24	
				Pay Period 6/12/22 - 6/25/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$334.24
							\$94,388.74	\$94,388.74
06/30/2022	Journal Entry	6/30/22 Bank Adj		Bank Recon Adjustment	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$0.02	

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				Bank Recon Adjustment	8610.10	8610.10 Payroll taxes - Admin.		\$0.02
							\$0.02	\$0.02
06/30/2022	Journal Entry	6/22 CC Recon		Align - Dental Digital Scanner	1220.20	1220.20 VSHWC - Equipment	\$1,353.07	
				McKesson - Non COVID Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$22,952.59	
				McKesson - COVID Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$125.65	
				Canva.com - Robodoc- Non COVID Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$43.00	
				CVS - Robodoc- Non COVID Medical cart Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$226.76	
				Benco Dental - Dental Supplies	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$6,881.12	
				Amazon - Dental Supplies	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$24.11	
				Amazon - Behavior Health Supplies	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$34.72	
				FP mailing solutions - postage	7083.46	7083.46 Office and Administrative supplies - Clinic	\$693.39	
				Diosimetry Badge	7083.46	7083.46 Office and Administrative supplies - Clinic	\$140.00	
				Staples	7083.46	7083.46 Office and Administrative supplies - Clinic	\$388.99	
				Calaveras Lumber - Stakes/Stepping stones	7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$42.02	
				Sender's Market - Valve box	7083.62	7083.62 Repairs and Maintenance Grounds - Clinic	\$34.74	
				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	\$158.00	
				Proscreening	7083.69	7083.69 Other purchased services - Clinic	\$63.00	
				Cisco Fire Systems	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$100.00	
				Medpro waste disposal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$173.00	
				Cal-Waste	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$328.63	
				CallMyDoc	7083.85	7083.85 Telephone and Communications - Clinic	\$523.29	
				Facebook- ad	7083.89	7083.89 Recruiting - Clinic	\$24.57	
				Staples	8610.46	8610.46 Office and Administrative Supplies - District	\$298.90	
				Quickbooks	8610.69	8610.69 Other - IT Services- District	\$180.00	
				Streamline	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Cal.net	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$9.95	
				Carbonite Subscription	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$251.97	
				ACHD annual meeting - D. Sellick	8610.87	8610.87 Outside Training's - Admin.	\$975.00	
				ACHD annual meeting - D. Sellick	2000.10	2000.10 Other Accounts Payable		\$36,531.47
							\$36,531.47	\$36,531.47
06/30/2022	Journal Entry	21/22 401k 6% Contrib		21/22 401k 6% Contrib	2001	2001 Credit Card Payable		\$3,477.98
				21/22 401k 6% Contrib- Admin	8610.15	8610.15 Pension and Retirement - Admin.	\$1,768.56	
				21/22 401k 6% Contrib- Admin	7083.15	7083.15 Pension and Retirement - Clinic	\$1,709.42	
							\$3,477.98	\$3,477.98
06/30/2022	Journal Entry	6/22 Cal-Trust Recon		6/22 Cal-Trust Recon	9060.00	9060.00 Income, Gains & losses from investments - District	\$67,499.11	
				6/22 Cal-Trust Recon	1003.30	1003.30 CalTRUST - NEW		\$67,499.11
							\$67,499.11	\$67,499.11

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06/30/2022	Journal Entry	6/22	Minority Int	Minority Interest	9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$4,713.34	
				Minority Interest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$976.54
				Minority Interest	1710.10	1710.10 Minority Interest in MTMC - NEW		\$3,736.80
							\$4,713.34	\$4,713.34
TOTAL							\$1,555,271.23	\$1,555,271.23

