



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

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

7:30 am
Wednesday February 23, 2022

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

Agenda

Mark Twain Health Care District Mission Statement

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

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

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

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Agenda – Feb. 23, 2022 MTHCD Special Finance Committee Meeting

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

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

A. Resolution 2022 – 04:

- Authorizing Remote Teleconference Meetings of the Board of Directors (AB 361) for a 30-day period – Expires Mar. 24, 2022.

B. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Jan. 19, 2022:

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

- MTMC Non-Electric Utilities (Informational Only):

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

8. **Accountant’s Report:**.....Mr. Wood

- January 2022 Financials Will Be Presented to The Committee: Public Comment – **Action**
- Policy # 22 – Investment: Public Comment – **Action**

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

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

11. **Next Meeting:**

A. The Next Finance Committee Meeting will be March 16, 2022.

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

This Institution is an Equal Opportunity Provider and Employer

Agenda – Feb. 23, 2022 MTHCD Special Finance Committee Meeting

Traci Tapps is inviting you to a scheduled Zoom meeting.

Topic: Feb 23, 2022 Special Finance Committee Meeting

Time: Feb 23, 2022 07:30 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/89428797378?pwd=bFIEZGIndGhwQ3lmdThONVVzYmZvdz09>

Meeting ID: 894 2879 7378

Passcode: 042808

One tap mobile

+16699006833,,89428797378#,,,,*042808# US (San Jose)

+12532158782,,89428797378#,,,,*042808# US (Tacoma)

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+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)

+1 929 205 6099 US (New York)

Meeting ID: 894 2879 7378

Passcode: 042808

Find your local number: <https://us02web.zoom.us/u/kTY08Fdmz>

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 – Feb. 23, 2022 MTHCD Special Finance Committee Meeting



P. O. Box 95
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**Resolution No. 2022 – 04 Finance Committee
Authorizing Remote Teleconference Meetings of The Board of
Directors for A 30-Day Period – Expiring March 24, 2022**

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

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

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

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

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

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

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

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

Adopted, Signed, and Approved this 23rd day of February 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 – 04 was duly adopted by the Board of Directors of said District at a Special Meeting held on the 23rd day of February 2022 by the following vote:

Ayes:

Nays:

Absent:

Abstain:

Attest: Debra Sellick, Secretary: _____

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

9:00 am
 Wednesday January 19, 2022

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

Un-Approved Minutes

Mark Twain Health Care District Mission Statement

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1. Call to order with Flag Salute:

Meeting Called to order by Lori Hack at 9:02am.

2. Roll Call:

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

3. Approval of Agenda: Public Comment - Action:

Public Comment: None
 Motion: to approve agenda by Mr. Randolph
 Second: Ms. Hack
 Vote: 2-0

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Minutes – Jan. 19, 2022 MTHCD Finance Committee Meeting

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

Hearing None

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

A. Resolution 2022 – 01:

- Authorizing Remote Teleconference Meetings of the Board of Directors (AB 361) for a 30-day period – Expires Feb 18, 2022.

B. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Nov. 17, 2021:

Public Comment: None

Motion: to approve Consent Agenda, Resolution 2022-01 and 11/17/21 Finance Committee Minutes by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

6. Chief Executive Officer's Report:

- Grant Summary:

“See packet page 11

7. Cost Report – Medicare: July 1, 2020 – July 30, 2021

“See packet pages 12-24”

Page 23, Row 7 shows actual cost per appointment at \$230.61.

8. Real Estate Review:

Mr. Randolph has been collaborating with staff to review and track all maintenance agreements.

9. Accountant's Report:

- Nov. & Dec. 2021 Financials Will Be Presented to The Committee: Public Comment – **Action**

“See packet pages 25-57”

Public Comment: None

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Minutes – Jan. 19, 2022 MTHCD Finance Committee Meeting

Motion: to approve November 2021 Financials with Interest & Reserves Report by Mr. Randolph
Second: Ms. Hack
Vote: 2-0

Public Comment: None

Motion: to approve December 2021 Financials with Interest & Reserves Report by Mr. Randolph
Second: Ms. Hack
Vote: 2-0

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

“See packet pages 58-82”

10. Treasurer’s Report:

Ms. Hack is now on the Finance Committee for ACHD until August 2022.

11. Comments and Future Agenda Items:

No applicants for the Volunteer seat for the Finance Committee. Committee members encouraged to spread the word about the open seat.

Dr. Smart had a phone call with Cal AIM, California Health & Wellness & The Anthem Regional Manager to discuss a funding opportunity that could benefit patient care in Valley Springs.

12. Next Meeting:

- A. There is a need to change the February Finance Committee Meeting to Friday Feb. 11, 2022, at 9am.

13. Adjournment: - Action

Public Comment: None

Motion: to adjourn by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

Time: 9:53am

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Minutes – Jan. 19, 2022 MTHCD Finance Committee Meeting

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Topic: MTHCD Finance Committee Meeting

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

Join Zoom Meeting

<https://us02web.zoom.us/j/85077276618?pwd=RkZoVXNnNEE3ZU1iRUUpwNWIYc0k3dz09>

Meeting ID: 850 7727 6618

Passcode: 999519

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+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

Meeting ID: 850 7727 6618

Passcode: 999519

Find your local number: <https://us02web.zoom.us/u/kdPgVU2eFM>

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Minutes – Jan. 19, 2022 MTHCD Finance Committee Meeting

Memorandum

TO: MTHCD Board of Directors

Date: February 7, 2022

FROM: R Smart, CEO

RE: MTMC Reimbursement of Non-Electric Utilities

1. The District consummated a lease to CommonSpirit (Dignity Health) on May 31, 2019. In that document there are specific provisions for the payment of hospital utilities. Utilities are divided into electric and non-electric because of the important discount the District receives from the Joint Powers Authority, Calaveras Public Power Agency.
2. On page 7 of the lease document is a provision for the District to request, and the tenant to provide, an annual reimbursement on a calendar basis. That provision is attached to this memo. If the District's estimated costs for non-electric utilities exceeds the \$300,000 threshold then the District may request reimbursement for the costs exceeding \$300,000.
3. Our accounting Department has completed an internal audit of these costs and determined that the District exceeded the threshold by \$53,298.42. From a hospital perspective those costs are minor relative to the \$721,238.98 the District has provided in 2021 for all utilities. I am happy to report that the District's utility payments to the hospital have provided tremendous financial stability in the county's only hospital.
4. The Board of Directors now needs to consider exercising its option to request reimbursement of \$53,198.42. The hospital leadership has been briefed and is aware that this discussion will occur at the February Board meeting. Should the board choose to request reimbursement, District administration will issue a ninety-day notice as stipulated in the lease.

(b) Landlord shall have no obligation to pay any other utilities at the Leased Premises except for the Utilities, as delineated above, except as may otherwise be set forth in the underlying occupancy agreement(s) between the Landlord and Tenant respecting the particular Landlord Ancillary Premises.

(c) Landlord may, on not less than ninety (90) days' prior written notice to Tenant, require that Tenant make an Annual Reimbursement to Landlord for Landlord's good faith estimated costs for the Non-Electrical Utilities, subject to reconciliation as provided below, and without otherwise altering Tenant's obligation to pay fixed monthly Rent (except as expressly provided in this Lease). Such Annual Reimbursement of Non-Electrical Utilities shall be determined annually on a calendar basis (the first such period of which may be a prorated partial period ending December 31st). Such "Annual Reimbursement" shall be the amount by which Landlord's costs of such Non-Electrical Utilities exceeds the "Threshold." As used herein, the "Threshold" shall be (i) \$300,000 per calendar year during the first five (5) years of the Initial Term, and (ii) thereafter, such annual amount (not less than zero) as established (no more frequently than annually) by the Landlord in its sole discretion. Landlord may require Tenant to make monthly or quarterly progress payments toward such Annual Reimbursement based on good faith estimates of the Annual Reimbursement, provided that a final reconciliation and true up shall be completed no later than March 31st following the close of each calendar year.

(d) If, for reasons beyond Landlord's control, Landlord becomes ineligible to purchase discounted Electrical Utilities, then Landlord may, on not less than sixty (60) days' prior written notice to Tenant, terminate Landlord's obligation to pay Electrical Utilities. Similarly, if at any time for any reason the total annual cost of Electrical Utilities paid by Landlord exceeds one hundred twenty five percent (125%) of the average annual cost of Electrical Utilities paid by Landlord for the three (3) years prior to the Commencement Date, then Landlord shall continue to purchase the Electrical Utilities at the discounted rate, but on not less than sixty (60) days' prior written notice to Tenant, and except as set forth in the last sentence of this paragraph, Tenant shall be required to reimburse Landlord for the cost of the discounted Electrical Utilities within thirty (30) days following Tenant's receipt of invoice from Landlord (including reasonable documentation evidencing such amounts). In either case (i.e. if Landlord so elects to terminate its obligation to pay Electrical Utilities or elects to require Tenant to reimburse Landlord for the Electrical Utilities due to the cost exceeding the 125% threshold), then the total monthly rental amount shall be decreased by an amount equal to the Landlord's average monthly cost for Electrical Utilities to the Leased Premises during the most recent prior twelve (12) month period during which the Landlord was able to purchase discounted Electrical Utilities. If there is a change of ten percent (10%) or more in the total square footage of the Combined Premises as the result of the addition or removal of Ancillary Premises during the term, such monthly average shall be equitably adjusted up or down, as reasonably determined by the parties, to reflect the actual total square footage of the Combined Premises as of the date Landlord stops paying for Electrical Utilities. Notwithstanding the foregoing, if Landlord terminates its obligation to pay Electrical Utilities pursuant to the terms of this Section during the first five (5) years of the Initial Term (for which the Prepaid Rent has already been received by Landlord), then Landlord shall pay such average monthly cost of Electrical Utilities to Tenant on a monthly basis on or before the 5th day of each month until the commencement of the sixth (6th) year of the Term (i.e. until such time as Tenant's Prepaid Rent is fully applied, and Tenant resumes payment of monthly rent).

GRANT SUMMARY

GRANT #	GRANT	DESCRIPTION	AMOUNT	RECEIVED	SPENT	REPORTING DEADLINE	REPORTING	STATUS	AUDIT	NOTES
1	ARPA (HRSA)	AMERICAN RESCUE PLAN (RHCCTM)	\$ 100,000.00	\$ 100,000.00	\$ 39,629.65	Last day of every month	Qrtly until 2026	RECEIVED	POSSIBLE	COVID 19 testing/mitigation/COVID Pay/Mckesson
2	CMS, MIPS	HI-TECH (NON-COVID)	\$ 8,500.00	\$ 8,500.00	N/A	9/15/2021	DONE	FINISHED	NO	\$8,500 = Robbins
3	FEMA #1	COVID VACCINATION CLINIC	\$ 37,995.00	\$ 37,995.00	\$ 33,630.91	Use Funds by 3/31/2022	Monthly	RECEIVED	YES	Vax Clinic Costs
4	FEMA #2	COVID EXPENSES (2020)	\$ 67,716.00	\$ -	\$ 67,716.00	9/30/2021	DONE	UNDER FINAL REVIEW a/o 11/16/21	YES	2020 Expenses
5	HRSA	COVID TESTING (RHCCT)	\$ 49,461.42	\$ 49,461.42	\$ 49,541.65	3/31/2022	DONE	FINISHED	POSSIBLE	Mckesson
6	CARES (HRSA)	PROVIDER RELIEF (PRF) (Unreimbursed Expenses)	\$ 103,253.23	\$ 103,253.23	\$ 269,398.68	Use Funds by 12/31/21 3/31/2022	DONE	FINISHED	YES	21% 1099/utilities/lost Revenue -- \$165,145.45 left unreimbursed
7	HRSA	COVID PR (Tony Jones)	\$ 49,529.00	\$ 29,659.20	\$ 40,866.14	10/30/2022	Only starting 10/31/21	PORTRION DRAWN	POSSIBLE	Vaccination confidence
8	CHC	RURAL INTERNET (NON-COVID)	\$ 15,000.00	\$ 15,020.16	\$ 15,020.16	On Going	Monthly	RECEIVED	CHC	USED 50% MTMC LED SIGN Paid to CHC \$3,004.20
9	ANTHEM (NON-COVID)	LIST BELOW	\$ 181,500.00	\$ 140,918.30	\$ 86,358.59		Maybe	PORTRION RECEIVED	NO	B projects w/reporting
	(NON-COVID)	Behavior Health	\$ 50,000.00	\$ 50,000.00	\$ 49,047.08		10/1/2021	RECEIVED		27% BH wages
	(NON-COVID)	Hepatology	\$ 30,000.00	\$ 30,000.00	\$ 22,277.64		10/1/2021	RECEIVED		Gish/Velacur
	(NON-COVID)	ABPM	\$ 5,000.00	\$ 5,000.00	\$ 2,019.30		10/20/2021	RECEIVED		Need 1 More Unit
	(NON-COVID)	COVID Testing	\$ 14,000.00	\$ -	\$ 3,844.27		WEEKLY	PENDING		Mckesson
	(NON-COVID)	Student Vaccinations	\$ 35,000.00	\$ 8,418.30	\$ 9,170.30			RECEIVED		
	(NON-COVID)	Mammography	\$ 2,500.00	\$ 2,500.00	\$ -			RECEIVED		
	(NON-COVID)	P.S.D.A	\$ 20,000.00	\$ 20,000.00	\$ -			RECEIVED		
	(NON-COVID)	COVID Messaging	\$ 25,000.00	\$ 25,000.00	\$ -			RECEIVED		LED Sign - VSHWC
	(NON-COVID)	Advancing BH Equity in Primary Care	\$ 75,000.00	\$ 66,250.00	\$ -	8/17/2021	9/20/2021	PORTRION RECEIVED		
10	CCI (NON-COVID)	Primary Care	\$ 27,476.09	\$ 27,476.09	\$ 86,548.60		9/29/2021	RECEIVED		Lost Revenue \$\$
11	PROVIDER RELIEF FUND	PHASE 4 - REVENUE LOSS	\$ 347,687.00	\$ 347,687.00	\$ 347,687.00	11/5/2021	12/1/2021	RECEIVED		ID# 373
12	CA. COVID RELIEF	(CSDA)	\$ 347,687.00	\$ 347,687.00	\$ 347,687.00			RECEIVED		

TOTALS \$1,063,117.74 \$926,220.40 \$1,036,397.38

Last Updated 2/15/2022 2:25 PM



**MARK TWAIN
HEALTH CARE DISTRICT**

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

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

BACKGROUND:

The January, 2022 financial statements are attached for your review and approval.

- We are very happy to have received a final copy of the Audit for the past fiscal year for your review and approval. Huge thank you to Traci for all her hard work on a tough audit cycle!!!!
- We have received our mid-year property tax funds and COVID relief funds of \$347K. The CEO, Finance Committee, and the Board will have the ability to determine how best to apply the COVID relief money, since it has very limited strings attached. This money is currently sitting in deferred revenue on the Balance Sheet. Recognition of this revenue will go a long way to helping the District's bottom line 😊
- The Balance Sheet still shows a strong cash position.
- The Investment & Reserves Report shows the reserve allocations, along with the interest income allocations.
- Total COVID expenses/lost revenue to date: \$938,862.90
- Total COVID expenses in January 2022: \$25,455.31

Mark Twain Health Care District						
Annual Budget Recap						
	01/31/22	2021 - 2022 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	3,366,122	5,865,872	3,191,007	1,374,865	0	1,300,000
Total Revenue	3,366,122	5,865,872	3,191,007	1,374,865	0	1,300,000
Expenses	(4,002,716)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Total Expenses	(4,002,716)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Surplus(Deficit)	(636,595)	(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)					
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22

Mark Twain Health Care District									
Direct Clinic Financial Projections									
					VSHWC				1/31/2022
		2019/2020	2020/2021	2020/2021	2021/2022	2021 - 2022			
		Actual	Unaudited	Budget	Budget	Month to-Date	Actual Month	Actual Y-T-D	Actual vs Budget
4083.49	Urgent care Gross Revenues	1,170,321	2,824,838	4,674,075	5,013,050	2,924,279	292,400	1,891,226	37.73%
4083.60	Contractual Adjustments	(953,773)	(1,038,761)	(1,087,124)	(1,848,793)	(1,078,463)	(109,643)	(858,799)	
	Net Patient revenue	216,548	1,786,077	3,586,951	3,164,257	1,845,816	182,757	1,032,427	32.63%
						0			
4083.90	Flu shot, Lab income, physicals			1,000	1,000	583			0.00%
4083.91	Medical Records copy fees			750	750	438			0.00%
4083.92	Other - Plan Incentives			30,000	25,000	14,583			0.00%
			0	31,750	26,750	15,604	0	0	0.00%
	Total Other Revenue	216,548	1,786,077	3,618,701	3,191,007	1,861,421	182,757	1,032,427	32.35%
7083.09	Other salaries and wages	(648,607)	(1,030,670)	(1,008,540)	(1,503,975)	(877,319)	(758,527)	(758,527)	50.43%
7083.10	Payroll taxes	(53,339)	(80,787)	(78,666)	(108,979)	(63,571)	(10,751)	(59,861)	54.93%
7083.12	Vacation, Holiday and Sick Leave			(9,077)	(90,239)	(52,639)			0.00%
7083.13	Group Health & Welfare Insurance	(31,164)	(132,724)	(49,982)	(169,346)	(98,785)	(15,773)	(91,625)	54.11%
7083.14	Group Life Insurance			(1,614)		0			
7083.15	Pension and Retirement		(632)	(25,214)	(1,987)	(1,159)			0.00%
7083.16	Workers Compensation insurance	(13,597)	(16,697)	(10,085)	(15,040)	(8,773)			0.00%
7083.18	Other payroll related benefits			(1,513)	(376)	(219)			0.00%
	Total taxes and benefits	(98,100)	(230,841)	(176,151)	(385,967)	(225,147)	(26,523)	(151,486)	39.25%
	Labor related costs	(746,706)	(1,261,511)	(1,184,691)	(1,889,942)	(1,102,466)	(785,050)	(910,013)	48.15%
7083.05	Marketing	(7,096)	(1,911)		(1,500)		(1,296)	(28,048)	
7083.20	Medical - Physicians	(607,191)	(766,094)	(905,244)	(970,115)	(565,900)	(58,148)	(480,049)	49.48%
7083.22	Consulting and Management fees	(261,571)	(106,677)	(75,000)	(35,000)	(20,417)	(1,219)	(15,573)	44.49%
7083.23	Legal - Clinic	(27,900)	1,258	0	(15,000)			(4,845)	0.00%
7083.25	Registry Nursing personnel			(3,000)	0	0			
7083.26	Other contracted services	(65,565)	(199,535)	(126,907)	(100,000)	(58,333)	(25,992)	(170,480)	170.48%
7083.29	Other Professional fees	(11,199)	(16,639)	(80,932)	(10,000)	(5,833)	(1,558)	(8,198)	81.98%
7083.36	Oxygen and Other Medical Gases	(533)	(916)	(3,703)	(1,200)	(700)	(35)	(210)	17.53%
7083.38	Pharmaceuticals			(139,504)	(40,000)	(23,333)			0.00%
7083.41.01	Other Medical Care Materials and Supplies	(141,544)	(211,072)	(25,714)	(95,000)	(55,417)	(16,359)	(169,133)	178.03%
7083.41.02	Dental Care Materials and Supplies - Clinic		(5,425)				(3,583)	(45,833)	
7083.41.03	Behavior Health Materials							(2,024)	
7083.44	Linens			(1,200)	0	0			
7083.48	Instruments and Minor Medical Equipment			(24,248)	(20,000)	(11,667)			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)	(2,917)			0.00%
7083.72	Depreciation - Bldgs & Improvements			(311,017)	(560,000)	(326,667)			0.00%
7083.80	Utilities - Electrical, Gas, Water, other	(53,232)	(90,749)	(95,083)	(80,000)	(46,667)	(7,580)	(44,468)	55.59%
8870.00	Interest on Debt Service	(158,161)	(435,495)	(257,355)	(190,000)	(110,833)			0.00%
7083.43	Food	(935)	(1,070)	(2,000)	(2,000)	(1,167)	(26)	(1,769)	88.45%
7083.46	Office and Administrative supplies	(30,108)	(56,948)	(15,428)	(15,000)	(8,750)	(1,775)	(30,366)	202.44%
7083.69	Other purchased services	(50,362)	(70,531)	(232,076)	(229,727)	(134,008)	(940)	(6,755)	2.94%
7083.81	Insurance - Malpractice	(8,814)		(16,854)	(25,000)	(14,583)			0.00%
7083.82	Other Insurance - Clinic	(23,332)	(45,829)	(31,102)	(1,050)	(613)	(3,776)	(44,491)	0.00%
7083.83	Licenses & Taxes			(1,500)	(1,500)	(875)			
7083.85	Telephone and Communications	(5,253)	(12,906)	(20,903)	(5,100)	(2,975)	(3,342)	(15,291)	299.82%
7083.86	Dues, Subscriptions & Fees	(19,274)	(4,766)	(1,500)	(5,000)	(2,917)	(2,655)	(7,393)	147.87%
7083.87	Outside Training	(199)	(299)	(15,000)	(10,000)	(5,833)			0.00%
7083.88	Travel costs	(3,704)	(995)	(4,000)	(2,500)	(1,458)	(620)	(2,042)	81.67%
7083.89	Recruiting	(25,209)	(40,159)	(40,000)	(10,000)	(5,833)	(9,359)	(39,641)	396.41%
8895.00	RoboDoc		(22,086)	(60,000)	0	0			
	Non labor expenses	(1,502,306)	(2,088,844)	(2,695,428)	(2,428,192)	(1,416,446)	(138,264)	(1,116,609)	45.99%
	Total Expenses	(2,249,012)	(3,350,355)	(3,880,119)	(4,318,135)	(2,518,912)	(923,314)	(2,026,622)	46.93%
	Net Expenses over Revenues	(2,032,464)	(1,564,278)	(261,418)	(1,127,128)	(657,491)	(740,557)	(994,195)	88.21%

Mark Twain Health Care District									
Rental Financial Projections					Rental				
									1/31/2022
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs BudHet
9260.01	Rent Hospital Asset amortized	1,095,293	1,089,434	1,092,672	1,092,672	637,392	90,321	633,041	57.94%
				0	0				
	Rent Revenues	1,095,293	1,089,434	1,092,672	1,092,672	637,392	90,321	633,041	57.94%
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)	(442,448)	(67,966)	(407,205)	53.69%
9520.85	Telephone & Communications						(4,278)	(29,777)	
9520.72	Depreciation	(673,891)	(116,408)	(148,679)	(148,679)	(86,729)	(9,228)	(65,390)	43.98%
9520.82	Insurance								
	Total Costs	(1,331,134)	(805,003)	(907,162)	(907,162)	(529,178)	(81,471)	(502,372)	55.38%
	Net	(235,841)	284,431	185,510	185,510	108,214	8,849	130,669	113.31%
9260.02	MOB Rents Revenue	220,296	195,608	251,016	251,593	146,763	18,394	124,155	49.35%
9521.75	MOB rent expenses	(240,514)	(263,451)	(261,016)	(247,095)	(144,139)	(21,125)	(145,551)	58.90%
	Net	(20,218)	(67,842)	(10,000)	4,498	2,624	(2,731)	(21,397)	-475.69%
9260.03	Child Advocacy Rent revenue	9,000	9,000	9,000	9,000	5,250	750	5,250	58.33%
9522.75	Child Advocacy Expenses	(297)	(1,140)	(11,000)	(11,000)	(6,417)			0.00%
	Net	8,703	7,860	(2,000)	(2,000)	(1,167)	750	5,250	-262.50%
9260.04	Sunrise Pharmacy Revenue		14,400		21,600		1,836	12,636	
7084.41	Sunrise Pharmacy Expenses	(2,174)	(3,785)	(2,250)		0			
		1,324,589	1,308,442	1,352,688	1,374,865	802,005	111,300	775,081	56.38%
		(1,574,119)	(1,073,380)	(1,181,428)	(1,165,257)	(679,733)	(102,596)	(647,923)	55.60%
	Summary Net	(249,530)	235,063	171,260	209,608	122,271	8,704	127,158	60.66%

Mark Twain Health Care District										
Projects, Grants and Support										
		1/31/2022								
			2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
			Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
	Project grants and support			(14,000)	(31,000)	(667,000)	(389,083)	(9)	(358,445)	53.74%
8890.00	Foundation		(465,163)			(628,000)			(328,000)	
8890.00	Veterans Support			0	(5,000)	0	0	0	0	
8890.00	Mens Health			0	(5,000)	0	0	0	0	
8890.00	Steps to Kick Cancer - October			0	(5,000)	0	0	0	0	
8890.00	Ken McInturf Laptops								(2,436)	
8890.00	Doris Barger Golf			0	(2,000)	0	0	0	0	
8890.00	Stay Vertical			(14,000)	(14,000)	(14,000)	(8,167)	(9)	(9)	0.06%
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)	(14,000)	(31,000)	(667,000)	(8,167)	(9)	(358,445)	53.74%

Mark Twain Health Care District								
General Administration Financial Projections				Admin			1/31/2022	
				BUDGET				
		2019/2020	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	390,802	44,279	100,000	58,333	111	7,572	7.57%
9160.00	Property Tax Revenues	1,126,504	1,168,243	1,200,000	700,000	100,000	700,000	58.33%
9010.00	Gain on Sale of Asset							
9400.00	Miscellaneous Income					3,657	3,657	
5801.00	Rebates, Sponsorships, Refunds on Expenses					72,899	152,938	
9205.03	Miscellaneous Income (1% Minority Interest)	(43,680)	(20,782)		0	(16,366)	(11,415)	
	Summary Revenues	1,473,626	1,191,740	1,300,000	758,333	160,301	852,752	65.60%
8610.09	Other salaries and wages	(352,591)	(216,730)	(137,592)	(80,262)	(18,243)	(145,230)	105.55%
8610.10	Payroll taxes	(23,244)	(10,079)	(10,526)	(6,140)	(849)	(6,586)	62.57%
8610.12	Vacation, Holiday and Sick Leave	(3,173)		(8,256)	(4,816)			0.00%
8610.13	Group Health & Welfare Insurance	(17,474)		(11,827)	(6,899)			0.00%
8610.14	Group Life Insurance	(564)		0	0			
8610.15	Pension and Retirement	(8,815)	(2,588)	(703)	(410)		(1,704)	242.18%
8610.16	Workers Compensation insurance	(3,526)		(1,376)	(803)			0.00%
8610.18	Other payroll related benefits	(529)	(800)	(34)	(20)			0.00%
	Benefits and taxes	(57,325)	(13,467)	(32,723)	(19,088)	(849)	(8,290)	25.33%
	Labor Costs	(409,916)	(230,197)	(170,315)	(99,350)	(19,092)	(153,520)	90.14%
8610.22	Consulting and Management Fees	(61,500)	(4,548)	(3,000)	(1,750)	(305)	(5,755)	191.83%
8610.23	Legal	(30,000)	(928)	(10,000)	(5,833)	(189)	(1,423)	14.23%
8610.24	Accounting /Audit Fees	(125,000)	(59,302)	(40,000)	(23,333)	(4,776)	(27,963)	69.91%
8610.05	Marketing					(1,663)	(4,468)	
8610.43	Food	(2,000)		(1,500)	(875)			0.00%
8610.46	Office and Administrative Supplies	(18,000)	(14,380)	(15,000)	(8,750)	(815)	(4,814)	32.09%
8610.62	Repairs and Maintenance Grounds	0	(4,296)	(5,000)	(2,917)		(1,250)	25.00%
8610.69	Other- IT Services		(10,905)	0	0	(691)	(5,556)	
8610.74	Depreciation - Equipment	(2,500)		0	0			
8610.75	Rental/lease equipment	(9,200)		0	0			
8610.80	Utilities	(1,000)		0	0			
8610.82	Insurance	(25,000)	(16,653)	(41,900)	(24,442)		(33,444)	79.82%
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)	(8,750)	(2,086)	(20,222)	134.81%
8610.87	Outside Trainings	(15,000)	(760)	(15,000)	(8,750)		(581)	3.87%
8610.88	Travel	(15,000)		(7,500)	(4,375)			0.00%
8610.89	Recruiting	(2,000)	(3,567)	(2,000)	(1,167)		(209)	10.45%
8610.90	Other Direct Expenses	(32,000)	(69,999)	(20,000)	(11,667)	(500)	(4,660)	23.30%
8610.95	Other Misc. Expenses							
	Non-Labor costs	(358,200)	(194,986)	(178,400)	(102,608)	(11,024)	(110,345)	61.85%
	Total Costs	(768,116)	(425,183)	(348,715)	(201,958)	(30,115)	(263,865)	75.67%
	Net	431,884	766,557	951,285	556,375	130,185	588,887	61.90%

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

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	101,053
1001.20 Umpqua Bank - Money Market	6,444
1001.30 Bank of Stockton	83,068
1001.40 Five Star Bank - MTHCD Checking	278,549
1001.50 Five Star Bank - Money Market	769,789
1001.60 Five Star Bank - VSHWC Checking	126,177
1001.65 Five Star Bank - VSHWC Payroll	108,600
1001.90 US Bank - VSHWC	37,263
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,511,343
Accounts Receivable	
1200 Accounts Receivable	-3,956
Total Accounts Receivable	-3,956
Other Current Assets	
1001.70 Umpqua Investments	1,514
1003.30 CalTRUST	9,561,774
115.05 Due from Calaveras County	522,950
115.20 Accrued Lease Revenue	-15,232
1202.00 Prior Year Grant Revenue	5,234
1205.50 Allowance for Uncollectable Clinic Receivables	321,006
130.30 Prepaid VSHWC	441
Total Other Current Assets	10,397,687
Total Current Assets	11,905,074
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	705,422
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,624,427
1220.10 VSHWC - Buildngs	5,942,457
1220.20 VSHWC - Equipment	889,822
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-5,894,544
Total Fixed Assets	9,224,414
Other Assets	

1710.10 Minority Interest in MTMC - NEW	431,330
180.60 Capitalized Lease Negotiations	326,777
180.65 Capitalized Costs Amortization	29,797
Total Intangible Assets	356,574
2219 Capital Lease	6,201,514
Total Other Assets	6,989,418
TOTAL ASSETS	28,118,906
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	49,739
Total 200.00 Accts Payable & Accrued Expenses	49,739
2000.10 Other Accounts Payable	
Total 200.00 Accts Payable & Accrued Expenses	0
2010.00 USDA Loan Accrued Interest Payable	76,640
2021 Accrued Payroll - Clinic	
2022.00 Accrued Leave Liability	25,287
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	44,157
227 Deferred Revenue	459,197
Total Other Current Liabilities	608,556
Total Current Liabilities	658,295
Long-Term Liabilities	
2128.01 Deferred Capital Lease	993,440
2128.02 Deferred Utilities Reimbursement	1,805,820
2129 Other Third Party Reimbursement - Calaveras County	500,000
2210 USDA Loan - VS Clinic	7,020,001
Total Long-Term Liabilities	10,319,261
Total Liabilities	10,977,556
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-2,590,843
Net Income	-636,595
Total Equity	17,141,349
TOTAL LIABILITIES AND EQUITY	28,118,906

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

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

					Annual	
Reserve Funds	Minimum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	1/31/2022 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	2,206,398	0	913	2,207,312	
Capital Improvement Fund	12,000,000	2,935,435	500,000	1,081	2,436,516	
Technology Reserve Fund	1,000,000	1,002,908	0	415	1,003,323	
Lease & Contract Reserve Fund	2,400,000	2,406,980	0	997	2,407,976	
Loan Reserve Fund	2,000,000	2,005,816	0	830	2,006,647	
Reserves & Contingencies	19,600,000	10,557,538	500,000	4,236	10,061,774	0

	2021 - 2022	
CalTRUST	1/31/2022	Interest Earned
Valley Springs HWC - Operational Reserve Fund	2,207,312	913
Capital Improvement Fund	2,436,516	1,081
Technology Reserve Fund	1,003,323	415
Lease & Contract Reserve Fund	2,407,976	997
Loan Reserve Fund	2,006,647	830
Total CalTRUST	10,061,774	4,236

Five Star		
General Operating Fund	421,867	182.77
Money Market Account	769,789	219.75
Valley Springs - Checking	126,177	38.87
Valley Springs - Payroll	108,800	48.73
Total Five Star	1,426,633	490.12

Umpqua Bank		
Checking	101,053	0.00
Money Market Account	6,444	0.38
Investments	1,514	
Total Savings & CD's	109,011	0.38

Bank of Stockton	83,068	13.09
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Total in interest earning accounts	11,680,486	4,740
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Beta Dividend	2,709
One Time Pay	24
Anthem Incentive	100

Total Without Unrealized Loss	7,572
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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
 January 2022

Date	Num	Vendor	Amount
01/07/2022	2837	38 Smiles Dental Laboratory	-343.53
01/21/2022	2863	A & L Products, Inc.	-1,760.00
01/28/2022	2883	Alpine Natural Gas	-1,960.33
01/21/2022	2868	AMS Heating, Inc.	-3,314.56
01/14/2022	2861	Anthem Blue Cross	-15,138.07
01/28/2022	2889	Arnaudo Bros., L.P.	-21,124.80
01/28/2022	2880	AT&T - 209-772-1005	-1,082.79
01/28/2022	2881	AT&T 209-772-2791 VSHWC	-915.46
01/14/2022	2852	AT&T 248 134-3045	-4.73
01/14/2022	2853	AT&T 248 134-7000(754)	-28.44
01/14/2022	2854	AT&T 248-134-7000 952	-9.48
01/21/2022	2864	AT&T 754-9362	-2,937.71
01/28/2022	2876	AT&T 831-000-9975	-1,581.32
01/14/2022	2855	AT&T OneNet	-1,297.62
01/21/2022	2869	Banks Glass	-100.00
01/28/2022	2874	Best Best & Krieger, LLP	-188.50
01/21/2022	2871	Calaveras County Chamber of Commerce	-1,545.00
01/28/2022	2879	Calaveras County Water District	-2,298.05
01/07/2022	2838	Calaveras Enterprise & Sierra Lodestar	-1,684.04
01/14/2022	2850	Calaveras Power Agency	-19,028.32
01/07/2022	2828	Calaveras Public Utility District	-179.19
01/28/2022	2886	Calaveras Public Utility District	-2,189.52
01/25/2022	2873	California Department of Public Health- RHB	-1,110.00
01/31/2022	ACH 2/2/2022	Christian Bader	-7,000.00
01/07/2022	2827	City of Angels	-681.81
01/28/2022	2887	City Signs	-7,266.00
01/07/2022	2839	Clarke Broadcasting Corp.	-475.00
01/14/2022	2851	Continental Dental Laboratories of California	-714.40

MTHCD Checking - NEW

01/07/2022	2830	Diana Coleman	-504.00
01/31/2022	ACH 2/2/2022	Dr. Deborah Salom	-7,696.00
01/28/2022	2875	Ebbetts Pass Gas Services	-2,070.46
01/28/2022	2890	Emily Wood	-938.00
01/28/2022	2885	Gaspers Electric	-1,400.00
01/14/2022	2848	Gateway Press	-44.24
01/31/2022	ACH 2/2/2022	Harvard M. Robbins, M.D.	-10,769.28
01/14/2022	2856	Healthcare Clinical Laboratories	-78.00
01/21/2022	2867	Henry Schein Inc.	-1,704.01
01/31/2022	ACH 2/2/2022	James Mosson	-13,080.00
01/07/2022	2846	Janie Willis	-50.00
01/28/2022	2884	JWT & Associates, LLP	-3,465.00
01/31/2022	ACH 2/11/22	Maryl Conception	-1,050.00
01/07/2022	2840	MedPro Billing, LLC	-1,569.00
01/21/2022	2870	Modesto Welding Products	-35.06
01/07/2022	2847	Novarad Corporation	-1,091.27
01/07/2022	2825	Nuance Communications, Inc.	-79.00
01/28/2022	2878	Nuance Communications, Inc.	-237.00
01/28/2022	2891	Olympic Cleaning Service	-4,950.00
01/07/2022	2836	Peggy Stout	-322.56
01/21/2022	2866	PG&E 0529233604-6 Copper Clinic	-1,107.45
01/07/2022	2832	PG&E 2070234150-2 Traffic Control	-53.19
01/07/2022	2833	PG&E 1022075267-8	-46.15
01/14/2022	2857	PG&E 1115246270-8 SOMO	-1,344.92
01/14/2022	2849	PG&E 3991832007-6 Cancer	-282.27
01/07/2022	2841	PG&E 4263039970-9 Hospital	-18,104.16
01/07/2022	2835	PG&E 7402140630-6 SAFMC	-343.39
01/14/2022	2862	PG&E 8919598400-3 Cancer/Infusion	-492.01
01/07/2022	2831	PG&E 9610376900-4-James Dalton (Angels Camp) NEW	-2,154.44
01/07/2022	2842	Radiologica	-1,598.00
01/07/2022	2845	RJ Pro Innovative I.T. Services	-1,876.00
01/14/2022	2859	RJ Pro Innovative I.T. Services	-833.84
01/07/2022	2826	Robert G. Gish Consultants, LLC	-450.00
01/07/2022	2829	San Andreas Sanitary District	-421.04

01/28/2022	2888	San Andreas Sanitary District	-7,300.18
01/07/2022	2834	Suburban Propane-Ortho	-825.22
01/14/2022	2858	Suburban Propane-Ortho	-1,145.81
01/21/2022	2865	Suburban Propane-Ortho	0.00
01/21/2022	2872	Suburban Propane-Ortho	-780.28
01/28/2022	2882	Suburban Propane-Ortho	-715.10
01/07/2022	2843	Suzanne Dietrich	-1,508.75
01/07/2022	2844	The Valley Springs News	-1,415.00
01/31/2022	ACH 2/2/2022	Thomas Drakes	-16,080.00
01/28/2022	2877	TINA TERRADISTA	-80.55
01/14/2022	2860	Your Type Graphic Design	-1,970.22

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

-\$ 208,019.52

Wednesday, Feb 16, 2022 10:09:01 AM GMT-8

Mark Twain Health Care District

Journal January 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
01/07/2022	Journal Entry	12/21 CC Reversal		Umpqua Credit Card Payment	2000.10	2000.10 Other Accounts Payable	\$29,104.47	
				Umpqua Credit Card Payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$29,104.47
							\$29,104.47	\$29,104.47
01/07/2022	Journal Entry	Grant 7 Draw Down		Grant # 7 Draw Down	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$29,659.20	
				Grant # 7 Draw Down	5801.00	5801.00 Rebates, Sponsorships, Refunds on Expenses		\$29,659.20
							\$29,659.20	\$29,659.20
01/07/2022	Journal Entry	Anthem PDSA Donation		Anthem PDSA Donation - Grant # 9	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$20,000.00	
				Anthem PDSA Donation - Grant # 9	5801.00	5801.00 Rebates, Sponsorships, Refunds on Expenses		\$20,000.00
							\$20,000.00	\$20,000.00
01/11/2022	Journal Entry	ATT 831-000-9337/0122		CHC Rural Internet Reimbursement	7083.85	7083.85 Telephone and Communications - Clinic	\$1,287.10	
				CHC Rural Internet Reimbursement	1202.00	1202.00 Prior Year Grant Revenue		\$1,287.10
							\$1,287.10	\$1,287.10
01/13/2022	Journal Entry	1/14/22 Payroll #99		Pay Period 12/26/21 - 1/8/22	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$37,696.45	
				Pay Period 12/26/21 - 1/8/22	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,464.40	
				Pay Period 12/26/21 - 1/8/22	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$5,755.25	
				Pay Period 12/26/21 - 1/8/22	8610.10	8610.10 Payroll taxes - Admin.	\$130.61	
				Pay Period 12/26/21 - 1/8/22	7083.10	7083.10 Payroll taxes - Clinic	\$697.15	
				Pay Period 12/26/21 - 1/8/22	8610.10	8610.10 Payroll taxes - Admin.	\$285.04	
				Pay Period 12/26/21 - 1/8/22	7083.10	7083.10 Payroll taxes - Clinic	\$3,254.45	
				Pay Period 12/26/21 - 1/8/22	7083.10	7083.10 Payroll taxes - Clinic	\$1,370.71	
				Pay Period 12/26/21 - 1/8/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,655.52
				Pay Period 12/26/21 - 1/8/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,078.98
				Pay Period 12/26/21 - 1/8/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,500.37
				Pay Period 12/26/21 - 1/8/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,218.40
				Pay Period 12/26/21 - 1/8/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,370.71
				Pay Period 12/26/21 - 1/8/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,834.78
				Pay Period 12/26/21 - 1/8/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,836.05
				Pay Period 12/26/21 - 1/8/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,434.35
				Pay Period 12/26/21 - 1/8/22	8610.22	8610.22 Consulting and Management Fees - District	\$286.87	
				Pay Period 12/26/21 - 1/8/22	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,147.48	
				Pay Period 12/26/21 - 1/8/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$19,823.98	
				Pay Period 12/26/21 - 1/8/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$19,823.98
				Pay Period 12/26/21 - 1/8/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$41,166.67
				Pay Period 12/26/21 - 1/8/22	8610.09	8610.09 Other salaries and wages - Admin.	\$9,007.42	
							\$85,919.81	\$85,919.81
01/13/2022	Journal Entry	1/13/22 VSHWC Deposit		1/13/22 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$986.00	
				1/13/22 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$986.00
							\$986.00	\$986.00

Mark Twain Health Care District

Journal January 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
01/19/2022	Journal Entry	1/19/21	Anthem Donat.	Anthem Donation for LED COVID sign	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$25,000.00	
				Anthem Donation for LED COVID sign	5801.00	5801.00 Rebates, Sponsorships, Refunds on Expenses		\$25,000.00
				Anthem Donation for LED COVID sign			\$0.00	
							\$25,000.00	\$25,000.00
01/19/2022	Journal Entry	1/19/22	Prop Tax Dep.	Property Tax payment from County	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$677,049.90	
				Property Tax payment from County	115.05	115.05 Due From Calaveras County		\$677,049.90
				Grant# 12 - Sponsorship	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$347,687.00	
				Grant# 12 - Sponsorship	227	227 Deferred Revenue		\$347,687.00
							\$1,024,736.90	\$1,024,736.90
01/21/2022	Journal Entry	1/21/2022	Transfer	Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$150,000.00
				Transfer	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$150,000.00	
				Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$750,000.00
				Transfer	1001.50	1001.50 Five Star Bank - Money Market - NEW	\$750,000.00	
							\$900,000.00	\$900,000.00
01/24/2022	Journal Entry	1/2022	Athena Charge	Athena Health Charges for December 2022	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$10,331.56
				Athena Health Charges for December 2022	7083.26	7083.26 Other contracted services - Clinic	\$10,331.56	
							\$10,331.56	\$10,331.56
01/24/2022	Journal Entry	1/2022	Bank Rec Adj	Bank Rec Adjustment	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$0.01	
				Bank Rec Adjustment	8610.10	8610.10 Payroll taxes - Admin.		\$0.01
							\$0.01	\$0.01
01/25/2022	Journal Entry	1/2022	ALLPAID	Allpaid - T. Eperson	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$880.00	
				Allpaid - T. Eperson	4083.49	4083.49 VSHWC Gross Revenues		\$880.00
							\$880.00	\$880.00
01/28/2022	Journal Entry	1/28/22	Payroll #100	Pay Period 1/9/22 - 1/22/22	8610.09	8610.09 Other salaries and wages - Admin.	\$9,235.56	
				Pay Period 1/9/22 - 1/22/22	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$40,197.68	
				Pay Period 1/9/22 - 1/22/22	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,424.14	
				Pay Period 1/9/22 - 1/22/22	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$6,234.83	
				Pay Period 1/9/22 - 1/22/22	8610.10	8610.10 Payroll taxes - Admin.	\$133.92	
				Pay Period 1/9/22 - 1/22/22	7083.10	7083.10 Payroll taxes - Clinic	\$754.53	
				Pay Period 1/9/22 - 1/22/22	8610.10	8610.10 Payroll taxes - Admin.	\$299.18	
				Pay Period 1/9/22 - 1/22/22	7083.10	7083.10 Payroll taxes - Clinic	\$3,499.60	
				Pay Period 1/9/22 - 1/22/22	7083.10	7083.10 Payroll taxes - Clinic	\$1,174.17	
				Pay Period 1/9/22 - 1/22/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,776.88
				Pay Period 1/9/22 - 1/22/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,597.56
				Pay Period 1/9/22 - 1/22/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,230.44
				Pay Period 1/9/22 - 1/22/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,623.23
				Pay Period 1/9/22 - 1/22/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,174.17
				Pay Period 1/9/22 - 1/22/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$821.58

Mark Twain Health Care District

Journal
January 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Pay Period 1/9/22 - 1/22/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,061.60
				Pay Period 1/9/22 - 1/22/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$89.00
				Pay Period 1/9/22 - 1/22/22	8610.22	8610.22 Consulting and Management Fees - District	\$17.80	
				Pay Period 1/9/22 - 1/22/22	7083.22	7083.22 Consulting and Management fees - Clinic	\$71.20	
				Pay Period 1/9/22 - 1/22/22	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$21,402.28	
				Pay Period 1/9/22 - 1/22/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$21,402.28
				Pay Period 1/9/22 - 1/22/22	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$43,668.15
							\$89,444.89	\$89,444.89
01/31/2022	Journal Entry	1/2022 MOB Revenue		MOB Rental revenue	9260.02	9260.02 MOB Rents Revenue		\$13,397.88
				Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,397.88	
				Child Advocacy Rental	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$14,147.88	\$14,147.88
01/31/2022	Journal Entry	1/2022 Cap Costs		Capitalized Cost Amortization	180.65	180.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				Capitalized Costs	180.60	180.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
01/31/2022	Journal Entry	1/2022 Prop Taxes		Deferred Third Party Reimbursement	2129	2129 Other Third Party Reimbursement - Calaveras County	\$100,000.00	
				Property Tax Revenues	9160.00	9160.00 Property Tax Revenues - District		\$100,000.00
							\$100,000.00	\$100,000.00
01/31/2022	Journal Entry	1/2022 Cap Lease		Defer Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				Interest Income	9260.01	9260.01 Deferred Lease Income		\$25,827.22
				Capital Lease	2219	2219 Capital Lease		\$9,679.37
				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
01/31/2022	Journal Entry	1/2022 Depreciation		Depreciation Expense	9520.72	9520.72 Depreciation	\$9,227.62	
				Capital Lease	2219	2219 Capital Lease		\$9,227.62
							\$9,227.62	\$9,227.62
01/31/2022	Journal Entry	1/2022 US Bank Rec		US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC	\$122,452.95	
				US Bank Sweep	1205.00	1205.00 Due from insurance providers		\$122,452.95
				US Bank Sweep	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$116,188.80	
				US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC		\$116,188.80
							\$238,641.75	\$238,641.75
01/31/2022	Journal Entry	1/2022 Credit Card		OUTFRONT - Billboard Production	7083.05	7083.05 Marketing - Clinic	\$500.00	
				Clarke Broadcasting - Digital Ads	7083.05	7083.05 Marketing - Clinic	\$13.00	
				McKesson - NON-COVID Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$6,653.25	
				McKesson - COVID Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$732.75	
				Professional Clinic Supplies - 2 WOW carts	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$2,462.41	
				Amazon - 50 pulse Oximeters/Masks	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$2,204.04	
				Pharmalynk - At home COVID tests	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$1,372.80	

Mark Twain Health Care District

Journal
January 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Medstatix - Monthly	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$877.75	
				Grainger - COVID tent supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$833.99	
				Save Mart - Cake for staff	7083.43	7083.43 Food - Clinic	\$25.99	
				Staples - Office Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$292.41	
				Amazon - 2 Cisco phones	7083.46	7083.46 Office and Administrative supplies - Clinic	\$686.40	
				Amazon - Computer mouse	7083.46	7083.46 Office and Administrative supplies - Clinic	\$72.08	
				Lost A Key - spare Robodoc cart keys	7083.46	7083.46 Office and Administrative supplies - Clinic	\$21.72	
				Henry Schein - Dentrax Dental Systems	7083.46	7083.46 Office and Administrative supplies - Clinic	\$624.00	
				Calaveras Mini Storage - Monthly	7083.69	7083.69 Other purchased services - Clinic	\$155.00	
				Medstatix - Monthly	7083.69	7083.69 Other purchased services - Clinic	\$150.00	
				Clark Pest Control - 12/31/21 & 1/19/22 services	7083.69	7083.69 Other purchased services - Clinic	\$154.00	
				Proscreening - Background Checks	7083.69	7083.69 Other purchased services - Clinic	\$165.00	
				Medpro waste disposal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$303.00	
				CalWaste - trash removal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$229.81	
				Sphinx Medical - Call My Doc	7083.85	7083.85 Telephone and Communications - Clinic	\$473.96	
				USPS - postage	8610.46	8610.46 Office and Administrative Supplies - District	\$5.95	
				Staples - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$263.07	
				Picture Frames.com - framed picture of Hospital	8610.46	8610.46 Office and Administrative Supplies - District	\$121.11	
				CVS - Gift Cards	8610.46	8610.46 Office and Administrative Supplies - District	\$211.90	
				FaceBook - Ads	8610.46	8610.46 Office and Administrative Supplies - District	\$130.04	
				Quickbooks - 1099 Filing Fee	8610.46	8610.46 Office and Administrative Supplies - District	\$82.82	
				County of Calaveras - Solid Waste fees	9520.80	9520.80 Utilities - Electrical, Gas, Water, other	\$1,681.59	
				Quickbooks - Monthly	8610.69	8610.69 Other - IT Services- District	\$180.00	
				Streamline - Monthly	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Adobe - Annual Subscription	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$179.88	
				Cal.Net - Monthly	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$9.95	
				McAfee - Annual Subscription	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$129.99	
				Amazon - Monthly Subscription	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$13.93	
				Mar-Val - water for Stay Vertical Classes	8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	\$9.40	
				Umpqua Credit Card Rebate 2021	9400.00	9400.00 Miscellaneous Income		\$3,656.86
				Umpqua Credit Card Payable	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$18,566.13
							\$22,222.99	\$22,222.99
01/31/2022	Journal Entry	Jan AR Revenue		Gross Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$290,534.00
				Uncollected Receivables	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$180,891.00	
				Contractual Adjustments	4083.60	4083.60 Contractual Adjustments	\$109,643.00	
							\$290,534.00	\$290,534.00
01/31/2022	Journal Entry	1/22 Minority Int		Minority Interest MTSJ Ops	9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$16,366.18	
				Minority Interest MTSJ Invest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$1,012.16
				Minority Interest MTMC	1710.10	1710.10 Minority Interest in MTMC - NEW		\$15,354.02
							\$16,366.18	\$16,366.18

Mark Twain Health Care District

Journal
January 2022

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
TOTAL							\$3,009,483.60	\$3,009,483.60

Jan-22

\$	500.00	7083.05	OUTFRONT	Billboard Production			
\$	13.00	7083.05	Clark Broadcasting	Digital Ads		\$	513.00 7083.05 - MARKETING
\$	6,653.25	7083.41.01	McKesson Medical	Medical Supplies- Non COVID			
\$	732.75	7083.41.01	McKesson Medical	Medical Supplies-COVID			
\$	2,462.41	7083.41.01	Professional Clinical Solutions	2 WOW carts for Clinic			
\$	2,204.04	7083.41.01	Amazon	50 Pulse Oximeters/Masks- COVID			
\$	1,372.80	7083.41.01	Pharmalynk	At Home COVID tests			
\$	877.75	7083.41.01	Mesa Labs	Medical Supplies			
\$	833.99	7083.41.01	Grainger	Tent Supplies		\$	15,136.99 7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$	25.99	7083.43	Save Mart	Bday cake for Staff			
\$		7083.43	Roud Table Pizza	Staff Christmas Lunch		\$	25.99 7083.43 - FOOD - CLINIC
\$		7083.43	Fusion Grill	Business Lunch			
\$		7083.46	FP Mailing Solutions	Postage Machine Reload			
\$	292.41	7084.46	Staples	Office Supplies			
\$	686.40	7083.46	Amazon	2 Phones for Clinic			
\$	72.08	7083.46	Amazon	Computer mouse			
\$	21.72	7083.46	Lost-A-Key	RoboDoc cart key replacements			
\$	624.00	7083.46	Henry Schein	Dentrix Dental Systems		\$	1,696.61 7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$	155.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT			
\$		7083.69	Language Line	Translation Services			
\$	150.00	7083.69	MEDSTATIX	Monthly fees			
\$	154.00	7083.69	Clark Pest Control	12/30/21 & 1/19/22 services			
\$	165.00	7083.69	ProScreening	Background checks/Credentials		\$	624.00 7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$	303.00	7083.80	Cisco Fire Systems	Annual Inspection/Testing			
\$	229.81	7083.80	MedPro Disposal	Waste Removal		\$	532.81 7083.80 - UTILITIES - CLINIC
\$		7083.85	MOTHERLODE ANSWERING SERVICE	Trash Removal			
\$	473.96	7083.85	Sphinx Medical	CallMyDoc		\$	473.96 7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$	5.95	8610.46	USPS	Postage			
\$	263.07	8610.46	Staples	Office Supplies			
\$	121.11	8610.46	Picture Frames.com	Framed Picture			
\$	211.90	8610.46	CVS	Incentive Cards			
\$	130.04	8610.46	Facebook Ads	Open FC seat ads			
\$	82.82	8610.46	Quickbooks	1099 filing fee			
\$		8610.46	County of	Key Tags			
\$		8610.46	CVS	RoboDoc Cart Supplies		\$	814.89 8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$	1,681.59	9520.80	Calaveras County	Solid Waste Fees		\$	1,681.59 9520.80 - UTILITIES - DISTRICT
\$	180.00	8610.69	Microsoft	Subscription			
\$	200.00	8610.69	QUICKBOOKS	MONTHLY SUB			
\$	179.88	8610.86	Dotsey	Yearly Renewal			
\$	9.95	8610.86	Streamline	Monthly		\$	380.00 8610.69 - OTHER - IT SERVICES - DISTRICT
\$	129.99	8610.86	Adobe	Annual Membership			
\$	13.93	8610.86	CAL.NET	YEARLY/MONTHLY SUB			
\$		8610.86	McAfee	Yearly Subscription			
\$		8610.86	Amazon Prime	Monthly Subscription		\$	333.75 8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$		8610.87	Hyatt Resort	Refund of Hotel for ACHD Conference		\$	- 8610.87 - OUTSIDE TRAINING - DISTRICT
\$		8890.00	Mar-Vai	Water for Stay Vertical classes		\$	9.40 8890.00 - FOUNDATION PROJECTS - DISTRICT
\$		8890.00	Umpqua Bank Credit Card	Umpqua Credit Card 2021 Rebate		\$	9,400.00 - OTHER INCOME
\$		9400.00				\$	(3,656.86) 9400.00 - OTHER INCOME
\$		18,566.13				\$	18,566.13

Note: Forwarded to CFO to Review then

Present draft to Finance Committee then to the Board.

Mark Twain Health Care District

Policy No. 22

Investments:

22.1 Policy

It is the policy of the Mark Twain Health Care District (“District”) to provide guidelines for the prudent investment of District funds and to maximize the efficiency of the District’s cash management. The ultimate goal is to enhance the economic status of the District consistent with the prudent protection of the District’s investments. This investment policy has been prepared in conformance with all pertinent existing laws of the State of California including California Government Code Sections 53600, *et seq.*

22.2 Scope

This policy covers all funds and investment activities of the District except for (1) the proceeds of bond issues, which are invested in accordance with provisions of their specific bond indentures, and (2) funds invested in retirement or deferred compensation plans. All funds covered by this policy are defined and accounted for in the District’s audited annual Basic Financial Statements Report. Further, any new funds created shall be covered by this policy unless specifically excluded by District management and the Board of Directors.

22.3 Prudent Investor Standard

The District operates its investment portfolio under the Prudent Investor Standard (California Government Code Section 53600.3) which states, that “when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the District, that a prudent person in a like capacity and familiar with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principle and maintain the liquidity needs of the District.”

This standard shall be applied in the context of managing the overall portfolio. Investment officers, acting in accordance with written procedures and this investment policy and exercising the above standard of diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

22.4 Investment Objectives

- A. When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing the District's funds,
1. The primary objective is to safeguard the principle of the funds.
 2. The secondary objective is to meet the liquidity needs of the District.
 3. The third objective is to achieve a reasonable market rate of return on invested funds.

It is the policy of the District to invest public funds in a manner to obtain the highest yield obtainable with the maximum security while meeting the daily cash flow demands of the District as long as investments meet the criteria established by this policy for safety and liquidity and conform to all laws governing the investment of District funds.

B. Safety of Principle

Safety of principle is the foremost objective of the District. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they arise from securities defaults, institution default, broker-dealer default, or erosion of market value of securities. The District shall mitigate the risk to the principle of invested funds by limiting credit and interest rate risks. Credit Risk is the risk of loss due to the failure of a security's issuer or backer. Interest Rate Risk is the risk that the market value of the District's portfolio will fall due to an increase in general interest rates.

1. Credit risk will be mitigated by:
 - a. Limiting investments to only the most creditworthy types of securities;
 - ~~b. Prequalifying the financial institutions with which the District will do business, using a questionnaire or other screening tool (see exhibit A); and~~
 - c. Diversifying the investment portfolio so that the potential failure of any one issue or issuer will not place undue burden on the District.

2. Interest rate risk will be mitigated by:

- a. Structuring the District's portfolio so that securities mature to meet the District's cash requirements for ongoing obligations, thereby reducing the possible need to sell securities on the open market at a loss prior to their maturity to meet those requirements; and
- b. Investing a portion of the portfolio in shorter-term securities.

C. Liquidity

Availability of sufficient cash to pay for current expenditures shall be maintained in money market funds, local government investment pools that offer daily liquidity, repurchase agreements, or short-term securities that can easily be converted into cash because they have secondary markets. The accounting management system of the District shall be designed to accurately monitor and forecast expenditures and revenues to ensure the investment of monies to the fullest extent possible.

D. Rates of Return

Yield on investments shall be considered only after the basic requirements of safety and liquidity have been met. The investment portfolio shall be designed to attain a market average rate of return throughout economic cycles, taking into account the District's risk constraints, the composition and cash flow characteristics of the portfolio, and applicable laws.

22.5 Delegation of Authority

A. Responsibilities of the Accounting Department

The Accounting Department is charged with the responsibility for maintaining custody of all public funds and securities belonging to or under the control of the District, and for the deposit and investment of those funds in accordance with principles of sound treasury management and with applicable laws and ordinances.

B. Responsibilities of the Chief Financial Officer, or contracted financial services vendor

The Chief Financial Officer, or contract financial services vendor, shall perform the monthly review and reconciliation of accounting investments as well as be responsible for the conduct of all Accounting Department functions.

C. Responsibilities of the Executive Director

The Executive Director is responsible for directing and supervising the assigned designee and is responsible further to keep the Board of Directors fully advised as to the financial condition of the District.

~~D. Responsibilities of the District's Auditing Firm~~

~~The District's auditing firm's responsibilities shall include but not be limited to the examination and analysis of fiscal procedures and the examination, checking and verification of accounts and expenditures. A review of the District's investment program is a part of the responsibility described above.~~

E. Responsibilities of the Board of Directors

The Board of Directors shall annually review the written Investment Policy. As provided in the Policy, the Directors shall receive, review, and accept quarterly investment reports which may be included in the Consent Calendar of the regularly scheduled meeting of the Board of Directors in the month following the meeting of the Finance/Investment Committee.

F. Responsibilities of the Finance/Investment Committee

There shall be a Finance Committee consisting of two (2) members of the Board of Directors and no more than two (2) citizens having experience in accounting, banking, or financial investments. No members of the Finance/Investment Committee shall profit in any way from activities of the Committee. The Executive Director and assigned designee(s) shall serve as staff liaison to the Committee. The Committee shall meet no less than quarterly to discuss the quarterly investment reports, investment strategy, investment and banking procedures, as well as the anticipated cash flow projection and any other significant investment-related activities being undertaken. The Committee's meetings will be summarized in minutes, which are distributed to the Board of Directors with the quarterly investment report.

22.6 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and investment officers shall disclose any material financial interest in financial institutions that conduct business with this District, and they shall further disclose any large personal financial / investment positions that could be related to the performance of the District's portfolio.

22.7 Authorized Financial Dealers and Institutions

- A. The Executive Director will establish and maintain a list of the financial institutions and broker / dealers authorized to provide investment and depository services to the District. ~~The District shall initially send a copy of its current Investment Policy to all financial institutions and broker / dealers approved to do business with the District. Receipt of the Investment Policy including confirmation that it has been received and reviewed by the person (s) handling the District's account, shall be acknowledged in writing within thirty (30) days. The District's investment status shall be reported to the Board at least annually by participating investment institutions.~~

1. Depositories

In selecting depositories, the creditworthiness of institutions shall be considered, and the Executive Director shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history as part of the application process.

2. ~~Brokers and Dealers~~

~~To become a broker or dealer qualified to do business with the District, a firm must respond to the District's "Broker Dealer Questionnaire" and submit related documents relative to eligibility. Required documents include a current audited financial statement, proof of state registration, proof of FINRA registration, and a certification that the firm has received and reviewed the District's Investment Policy and agrees to offer the District only those securities that are authorized by the Investment Policy. The Executive Director may establish any additional criteria deemed appropriate to evaluate and approve any financial services provider.~~

~~If a third party investment advisor is authorized to conduct investment transactions on the District's behalf, the investment advisor may use its own list of approved broker/dealers and financial institutions. The investment advisor's approved list must be made available to the District upon request.~~

22.8 Diversification and Risk

The District recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. To minimize the District's exposure to these types of risk, the portfolio should be diversified among several types of institutions, instruments, and maturities. The Executive Director with the Finance Committee shall minimize default risk by prudently selecting only instruments and institutions, which at the time of placement have been evaluated for their financial viability and compliance with this policy. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

22.9 Performance Standards

The investment portfolio will be managed in accordance with the standards established within this Investment Policy and should obtain a market rate of return throughout budgetary and economic cycles, taking into account the District's investment risk constraints, cash flow needs, and maturities of the investments. ~~The basis to determine whether market yields are being achieved shall be the total return of the portfolio. The Bank of America Merrill Lynch 1-5 Year U.S. Government/Corporate AAA-A Index is the benchmark that will be compared to the portfolio's sector composition, maturity structure, current investment strategy, and total return. The Finance Committee will periodically review the District's portfolio performance against the benchmark.~~

22.10 Reporting

The District has adopted California Government Code **53607 and** 53646 et seq to define the District's reporting responsibilities.