



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

9AM

Wed. March 15, 2023

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

Agenda

Mark Twain Health Care District Mission Statement

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

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

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

This Institution is an Equal Opportunity Provider and Employer
Agenda – March 15, 2023 MTHCD Finance Committee Meeting

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

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

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Feb. 15, 2023:

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

- Hospital Lease – Electric Utilities:
- Private Donor / Health Care District Foundation:
- BHCIP Application: Update:

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

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

- Feb. 2023 Financials Will Be Presented: Public Comment – **Action**

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

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

11. **Next Meeting:**

Next Finance Committee Meeting will be April 19, 2023 at 9:00am

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

This Institution is an Equal Opportunity Provider and Employer
Agenda – March 15, 2023 MTHCD Finance Committee Meeting

Traci Whittington is inviting you to a scheduled Zoom meeting.

Topic: March 15, 2023 MTHCD Finance Committee Meeting

Time: Mar 15, 2023 09:00 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/86436715107?pwd=bWJkQnJCVkIPdHNOR25zNzh1RFdDQT09>

Meeting ID: 864 3671 5107

Passcode: 534629

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+1 253 205 0468 US

+1 386 347 5053 US

+1 507 473 4847 US

+1 564 217 2000 US

+1 646 931 3860 US

+1 689 278 1000 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

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Agenda – March 15, 2023 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

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

10AM

Wed. Feb 15, 2023

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

UN- Approved Minutes

Mark Twain Health Care District Mission Statement

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

1. Call to order with Flag Salute:

Meeting called to order by Ms. Hack at 10:01 am.

2. Roll Call:

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

Quorum: YES

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Minutes – Feb 15, 2023 MTHCD Special Finance Committee Meeting

3. Approval of Agenda: Public Comment - Action:

Motion to approve agenda by Mr. Randolph

Second: Ms. Hack

Ayes: 2

Noes: 0

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

Hearing None

5. Consent Agenda: Public Comment - Action

A. Resolution 2023 – 02: - AB 361 Expires Feb. 28, 2023:

- Authorizing Remote Teleconference Meetings of the Board of Directors Finance Committee (AB 361) for the month of February 2023. (Informational Only)

B. Un-Approved Minutes:

- Special Finance Committee Meeting Minutes for Jan. 17, 2023:

Motion to approve Consent agenda and minutes by Mr. Randolph

Second: Ms. Hack

Ayes: 2

Noes

6. Chief Executive Officer's Report:

- Hospital Lease – Electric Utilities:

The gas bill for MTMC in January was \$87,000. Sources say the rates are supposed to come down in February. Dr. Smart spoke to Doug Archer about the rise in gas costs. Doug is looking into possible gas leaks. Will invite Doug Archer to next meeting to discuss potential Solar options. The bid for the window project came in at about \$600,000.

MTHCD is still working with Emily from CPPA regarding \$30,000 Grants to help with rising electric costs.

- Private Donor / Health Care District Foundation:

A representative of a local trust toured the VSHWC and would like to present the District with a private donation for the clinic expansion project. MTHCD is working on forming a Foundation.

- BHCIP Application: Construction Budget – Attachment:

The BHCIP application has been completed and submitted. We received 12 letters of support for the project to accompany the application. We budgeted \$3,322,000 to expand the clinic.

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Minutes – Feb 15, 2023 MTHCD Special Finance Committee Meeting

7. Real Estate Review:

MTMC requested back-up for the Cam2 charges. Will have them to present to the Finance committee at the next meeting.

8. Accountant's Report:

- Dec. 2022 Financials Will Be Presented: Public Comment – Action

December 2022 Revenue numbers have been restated using the new process of recording Clinic Revenue.

Motion to approve Dec 2022 Financials with I & R report by Ms. Hack

Second: Mr. Randolph

Ayes: 2

Noes: 0

- Jan 2023 Financials Will Be Presented: Public Comment – Action

The accounting team are working on the Fixed Assets and Depreciation break out for the Feb 2023 Financials. CA CLASS is doing very well with the interest rates. Utilities are now being reconciled to the new agreement with the hospital.

Motion to approve January 2023 Financials with I & R Report by Mr. Randolph

Second: Ms. Hack

Ayes: 2

Noes: 0

9. Treasurer's Report:

- MTHCD Finance Committee – Interview Patricia Bettinger: Public Comment – Action

The committee interviewed Patricia Bettinger.

Motion to recommend Patricia Bettinger for open Finance Committee seat by Ms. Hack

Second: Mr. Randolph

Ayes: 2

Noes: 0

10. Comments and Future Agenda Items:

Hearing None

11. Next Meeting:

Next Finance Committee Meeting will be Mar. 15, 2023 at 9:00am

12. Adjournment: - Public Comment – Action

Motion to adjourn by Mr. Randolph

Second: Ms. Hack

Ayes: 2

Noes: 0

Time: 11:39 am

Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting Feb 15, 2023

Time: Feb 15, 2023 09:30 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/88546187545?pwd=M094T0twMHcrdnY5NDRqVHNvSmF2UT09>

Meeting ID: 885 4618 7545

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+1 689 278 1000 US

+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

+1 305 224 1968 US +1 309 205 3325 US

+1 312 626 6799 US (Chicago)

+1 360 209 5623 US +1 386 347 5053 US

+1 507 473 4847 US +1 564 217 2000 US

+1 646 931 3860 US

Meeting ID: 885 4618 7545

Passcode: 960906

Find your local number: <https://us02web.zoom.us/j/88546187545?pwd=M094T0twMHcrdnY5NDRqVHNvSmF2UT09>

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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Minutes – Feb 15, 2023 MTHCD Special Finance Committee Meeting



**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
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Agenda Item: Financial Reports for February 2023

Item Type: Action

Submitted By: Rick Wood, Accountant

Presented By: Rick Wood, Accountant

BACKGROUND:

The February 2023 financial reports are attached for your review and approval.

- We continue to use the new process to record the clinic revenue and will take into account the fiscal year to date information, to always keep our numbers as current as possible.
- The fixed asset schedules have been updated and brought current, which accounts for the big jump in depreciation expense.
- Keep in mind we did pay the MTMC Foundation \$300,000 this month that was budgeted to come from our retained earnings.
- Traci and I still have some research to do on the clinic loans and respective amortization schedules in order to break out the principal and interest on an ongoing basis.
- Utilities are being reconciled to the new agreement with the hospital.
- Our investment income is looking significantly better as the higher interest rates are impacting our interest income. This continues to be realized very quickly with our investment in the California CLASS program. We have already exceeded our annual budgeted revenue.

Mark Twain Health Care District

Annual Budget Recap

	02/28/23	2022 - 2023 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	4,714,798	8,589,930	5,903,144	1,336,786	0	1,350,000
Total Revenue	4,714,798	8,589,930	5,903,144	1,336,786	0	1,350,000
Expenses	(5,717,861)	(8,126,693)	(6,429,672)	(1,123,758)	(35,000)	(538,263)
Total Expenses	(5,717,861)	(8,126,693)	(6,429,672)	(1,123,758)	(35,000)	(538,263)
Surplus(Deficit)	(1,003,062)	463,237	(526,528)	213,028	(35,000)	811,737
Historical Totals	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						DRAFT
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
	(323,567)	(305,579)	(549,710)	(550,970)	(527,872)	(576,658)
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	(487,374)	(507,779)	(430,419)	(540,634)	(547,627)	(691,685)
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
	(636,595)	(667,632)	(1,258,828)	(1,236,253)	(1,068,554)	(1,298,656)
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22
	(115,159)	(212,780)	84,671	(22,389)	(95,377)	(293,261)
	Jan-23	Feb-23				
	(304,048)	(1,003,063)				

Mark Twain Health Care District											
Rental Financial Projections		Rental									
		2/28/23									
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget	
9260.01	Rent Hospital Asset amortized	89,870	89,811	(59)	99.93%	718,959	719,600	642	100.09%	1078438	
	Rent Revenues	89,870	89,811	(59)	99.93%	718,959	719,600	642	100.09%	1,078,438	
9520.62	Repairs and Maintenance Grounds		0			0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(63,333)	(46,942)	16,391	74.12%	(506,667)	(737,724)	(231,057)	145.60%	(760,000)	
9520.85	Telephone & Communications	(3,750)	(184)	3,566	4.90%	(30,000)	(4,596)	25,404	15.32%	(45,000)	
9520.72	Depreciation	(8,777)	(26,512)	(17,735)	302.07%	(70,215)	(88,651)	(18,436)	126.26%	(105,322)	
9520.82	Insurance										
	Total Costs	(75,860)	(73,638)	2,222	97.07%	(606,881)	(830,971)	(224,090)	136.92%	(910,322)	
	Net	14,010	16,172	2,163	115.44%	112,077	(111,371)	(223,448)	-99.37%	168,116	
9260.02	MOB Rents Revenue	18,905	17,973	(932)	95.07%	151,239	143,783	(7,457)	95.07%	226,859	
9521.75	MOB rent expenses	(21,336)	(22,037)	(701)	103.28%	(170,691)	(169,425)	1,265	99.26%	(256,036)	
	Net	(2,431)	(4,064)	(1,633)	167.16%	(19,451)	(25,643)	(6,191)	131.83%	(29,177)	
9260.03	Child Advocacy Rent revenue	770	773	2	100.31%	6,161	6,180	19	100.31%	9,241	
9522.75	Child Advocacy Expenses	(200)	0	200	0.00%	(1,600)	0	1,600	0.00%	(2,400)	
	Net	570	773	202	135.51%	4,561	6,180	1,619	135.51%	6,841	
9260.04	Sunrise Pharmacy Revenue	1,854	1,872	18	100.97%	0	14,760	14,760	0.00%	22,248	
7084.41	Sunrise Pharmacy Expenses	(200)	0	200	0.00%	(1,600)	0	0	0.00%	(2,400)	
	Total Revenues	111,399	110,428	(971)	99.13%	876,359	884,323	7,964	100.91%	1,336,786	
	Total Expenses	(97,597)	(95,675)	1,921	98.03%	(780,772)	(1,000,396)	(219,624)	128.13%	(1,171,158)	
	Summary Net	13,802	14,752	950	106.88%	95,587	(116,073)	(211,660)	-121.43%	165,628	

Mark Twain Health Care District									
Projects, Grants and Support									
		2/28/2023							
						Month			
		2019/2020	2020/2021	2021/2022	2022/2023	to-Date	Actual	Actual	Actual
		Actual	Actual	Budget	Budget	Budget	Month	Y-T-D	vs Budget
	Project grants and support		(20,325)	(667,000)	(85,000)	(56,667)	(302,679)	(313,635)	368.98%
8890.00	Community Grants		(3,754)		(50,000)				
8890.00	Friends of the Calaveras County Fair								
8890.00	Foundation	(465,163)		(628,000)			(300,000)	(300,000)	
8890.00	Veterans Support		0	0		0		0	
8890.00	Mens Health		0	0		0		0	
8890.00	Steps to Kick Cancer - October		0	0		0		0	
8890.00	Ken McInturf Laptops		(2,571)						
8890.00	Doris Barger Golf		0	0		0			
8890.00	Stay Vertical		(14,000)	(14,000)	(35,000)	(23,333)	(2,679)	(13,635)	38.96%
8890.00	Golden Health Grant Awards								
8890.00	Calaveras Senior Center Meals								
8890.00	High school ROP (CTE) program			(25,000)					
	Project grants and support	(465,163)	(20,325)	(667,000)	(85,000)	(23,333)	(302,679)	(313,635)	368.98%

Mark Twain Health Care District										
General Administration Financial Projections										
2/28/23										
		Monthly Budget	Actual Month	Variance \$\$\$	Variance %	Y-T-D Budget	Y-T-D Actual	Variance \$\$\$	Variance %	2022/2023 Budget
9060.00	Income, Gains and losses from investments	8,333	30,510	22,176	366.12%	66,667	183,531	116,864	275.30%	100,000
9160.00	Property Tax Revenues	104,167	104,167	0	100.00%	833,333	833,333	0	100.00%	1,250,000
9010.00	Gain on Sale of Asset									
9400.00	Miscellaneous Income		0			0	0			
5801.00	Rebates, Sponsorships, Refunds on Expenses		0			0	0			
5990.00	Other Miscellaneous Income		0			0	0			
9108.00	Other Non-Operating Revenue-GRANTS		27,037				153,853			
9205.03	Miscellaneous Income (1% Minority Interest)		0			0	(19,987)			
	Summary Revenues	112,500	161,714	49,214	143.75%	900,000	1,150,731	250,731	127.86%	1,350,000
8610.09	Other salaries and wages	(21,644)	(20,254)	1,390	93.58%	(173,155)	(157,537)	15,618	90.98%	(259,732)
8610.10	Payroll taxes	(1,661)	(1,002)	659	60.34%	(13,289)	(6,043)	7,247	45.47%	(19,934)
8610.12	Vacation, Holiday and Sick Leave	(1,299)	0	1,299	0.00%	(10,389)	0	10,389	0.00%	(15,584)
8610.13	Group Health & Welfare Insurance	(1,009)	0	1,009	0.00%	(8,071)	0	8,071	0.00%	(12,107)
8610.14	Group Life Insurance	-	0			0	0			
8610.15	Pension and Retirement	(866)	0	866	0.00%	(6,926)	(3,419)	3,507	49.36%	(10,389)
8610.16	Workers Compensation insurance	(216)	0	216	0.00%	(1,731)	0	1,731	0.00%	(2,597)
8610.18	Other payroll related benefits	-	0			0	0			
	Benefits and taxes	(5,051)	(1,002)	4,049	19.84%	(40,407)	(9,461)	30,946	23.41%	(60,611)
	Labor Costs	(26,695)	(21,256)	5,439	79.63%	(213,562)	(166,998)	46,564	78.20%	(320,343)
8610.22	Consulting and Management Fees	(4,167)	(289)	3,877	6.94%	(33,333)	(24,147)	9,186	72.44%	(50,000)
8610.23	Legal	(417)	0	417	0.00%	(3,333)	(368)	2,965	11.04%	(5,000)
8610.24	Accounting /Audit Fees	(3,333)	(2,086)	1,247	62.59%	(26,667)	(39,690)	(13,023)	148.84%	(40,000)
8610.05	Marketing	(667)	(40)	626	6.03%	(5,333)	(19,954)	(14,620)	374.13%	(8,000)
8610.43	Food	(167)	0	167	0.00%	(1,333)	0	1,333	0.00%	(2,000)
8610.46	Office and Administrative Supplies	(833)	(232)	602	27.81%	(6,667)	(4,978)	1,688	74.67%	(10,000)
8610.62	Repairs and Maintenance Grounds	(417)	0	417	0.00%	(3,333)	(11,372)	(8,039)	341.16%	(5,000)
8610.69	Other- IT Services	(833)	(783)	50	93.96%	(6,667)	(7,647)	(980)	114.70%	(10,000)
8610.74	Depreciation - Equipment	(1,003)	0	1,003	0.00%	(8,027)	0	8,027	0.00%	(12,041)
8610.75	Rental/lease equipment					0	0			
8610.80	Utilities		0			0	0			
8610.82	Insurance	(5,000)	0	5,000	0.00%	(40,000)	(39,278)	722	98.19%	(60,000)
8610.83	Licenses and Taxes		0			0	0			
8610.85	Telephone and communications		0			0	0			
8610.86	Dues, Subscriptions & Fees	(667)	(149)	518	22.36%	(5,333)	(15,962)	(10,629)	299.29%	(8,000)
8610.87	Outside Trainings	(417)	(60)	357	14.40%	(3,333)	(8,694)	(5,360)	260.81%	(5,000)
8610.88	Travel		0			0	0			
8610.89	Recruiting		0	0		0	(666)	(666)		
8610.90	Other Direct Expenses	(833)	(500)	333	60.00%	(6,667)	(3,400)	3,267	51.00%	(10,000)
8610.95	Other Misc. Expenses	-	0			0	(879)	0		
	Non-Labor costs	(18,753)	(4,140)	14,614	22.07%	(150,027)	(177,035)	(26,128)	118.00%	(225,041)
	Total Costs	(45,449)	(25,396)	20,053	55.88%	(363,589)	(344,033)	20,436	94.62%	(545,384)
	Net	67,051	136,318	69,266	203.30%	536,411	806,698	271,167	150.39%	804,616

Mark Twain Health Care District
Balance Sheet
As of February 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	12,005
1001.20 Umpqua Bank - Money Market	6,445
1001.30 Bank of Stockton	369,827
1001.40 Five Star Bank - MTHCD Checking	460,781
1001.50 Five Star Bank - Money Market	446,418
1001.60 Five Star Bank - VSHWC Checking	54,557
1001.65 Five Star Bank - VSHWC Payroll	50,989
1001.90 US Bank - VSHWC	54,485
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,455,907
Accounts Receivable	
1201.00 Accounts Receivable	18,415
1210.00 Grants Receivable	23,714
1215.00 Settlements	488,746
Total Accounts Receivable	530,875
Other Current Assets	
1003.10 CalTRUST Operational Reserve Fund	152,534
1004.10 CLASS Lease & Contract Reserve Fund	2,459,752
1004.20 CLASS Loan Reserve Fund	2,049,809
1004.30 CLASS Capital Improvement Reserve Fund	2,480,215
1004.40 CLASS Technology Reserve Fund	1,022,276
1150.05 Due from Calaveras County	516,360
1150.60 Lease Receivable	166,262
1202.00 Prior Year Grant Revenue	6,211
1205.50 Allowance for Uncollectable Clinic Receivables	171,497
1205.51 Cash To Be Reconciled	79,823
Total Other Current Assets	9,104,738
Total Current Assets	11,091,520
Fixed Assets	
1200.00 District Owned Land	286,144
1200.10 District Land Improvements	150,308
1200.20 District - Building	2,123,678
1200.30 District - Building Improvements	2,276,956
1200.40 District - Equipment	715,764
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,691,262
1220.10 VSHWC - Buildngs	5,875,622
1220.20 VSHWC - Equipment	944,899

1221.00 Pharmacy Construction	48,536
1521.10 CIP Land	1,996
1521.20 CIP Buildings	24,921
1600.00 Accumulated Depreciation	-8,384,521
Total Fixed Assets	6,826,772
Other Assets	
1710.10 Minority Interest in MTMC - NEW	375,495
1810.60 Capitalized Lease Negotiations	314,858
1810.65 Capitalized Costs Amortization	5,959
Total Intangible Assets	320,818
2219.00 Capital Lease	5,955,813
2260.00 Lease Receivable - Long Term	841,774
Total Other Assets	7,493,900
TOTAL ASSETS	25,412,191
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000.00 Accounts Payable (MISC)	137,692
Total 200.00 Accts Payable & Accrued Expenses	137,692
2001.00 Other Accounts Payable (Credit Card)	21,830
Total 200.00 Accts Payable & Accrued Expenses	21,830
2010.00 USDA Loan Accrued Interest Payable	84,955
2021.00 Accrued Payroll - Clinic	95,023
2022.00 Accrued Leave Liability	52,767
2100.00 Deide Security Deposit	2,275
2110.00 Payroll Liabilities - New Account for 2019	-7,491
2110.10 Valley Springs Security Deposit	1,000
2140.00 Lease Payable - Current	142,286
2270.00 Deferred Revenue	84,580
Total Other Current Liabilities	455,396
Total Current Liabilities	614,918
Long-Term Liabilities	
2128.01 Deferred Capital Lease	530,364
2128.02 Deferred Utilities Reimbursement	967,416
2129.00 Other Third Party Reimbursement - Calaveras County	416,667
2130.00 Deferred Inflows of Resources	269,375
2210.00 USDA Loan - VS Clinic	6,719,951
2240.00 Lease Payable - Long Term	596,895
Total Long-Term Liabilities	9,500,668
Total Liabilities	10,115,585
Equity	
2900.00 Fund Balance	648,149
2910.00 PY - Historical Minority Interest MTMC	19,720,638
3900.00 Retained Earnings	-4,069,119
Net Income	-1,003,063

Total Equity	15,296,606
TOTAL LIABILITIES AND EQUITY	25,412,191

**Investment & Reserves Report
28-Feb-23**

Annual

Reserve Funds	Minimum Target	6/30/2022 Balance	2022/2023 Allocated	2022/2023 Interest	2/28/2023 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	889,813	0	12,738	902,551	
Capital Improvement Fund	12,000,000	2,436,516	0	43,699	2,480,215	
Technology Reserve Fund	1,000,000	1,003,323	0	17,765	1,021,088	
Lease & Contract Reserve Fund	2,400,000	2,407,976	0	51,784	2,459,760	
Loan Reserve Fund	2,000,000	2,006,647	0	43,134	2,049,781	
Reserves & Contingencies	19,600,000	8,744,275	0	169,121	8,913,396	0

Reserves	2022-2023	
	2/28/2023	Interest Earned
Valley Springs HWC - Operational Reserve Fund	902,551	12,738
Total Cal-Trust Reserve Funds	902,551	12,738
Lease & Contract Reserve Fund	2,459,760	51,784
Loan Reserve Fund	2,049,781	43,134
Capital Improvement Fund	2,480,215	43,699
Technology Reserve Fund	1,021,088	17,765
Total Cal-CLASS Reserve Funds	8,010,844	156,382

Five Star		
General Operating Fund	191,624	272
Money Market Account	446,418	5,291
Valley Springs - Checking	54,557	69
Valley Springs - Payroll	51,889	44
Total Five Star	744,487	5,676

Umpqua Bank		
Checking	12,005	0
Money Market Account	6,445	0.42
Investments	0	0
Total Savings & CD's	18,450	0.42

Bank of Stockton	369,827	30
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Total in interest earning accounts	10,046,161	174,828
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Beta Dividends 1	3,138
CSDA Training Scholarship	1,200
Anthem Rebate	4,230

Total Without Unrealized Loss	183,396
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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
 February 2023

Date	Num	Vendor	Amount
02/21/2023	3857	3-Day Crowns @ 38 Smiles Dental Laboratory	-400.58
02/27/2023	3870	Aireserv	-150.00
02/08/2023	3802	Alpine Natural Gas	-3,795.56
02/27/2023	3871	Alpine Natural Gas	-5,511.19
02/21/2023	3858	Anthem Blue Cross	-17,407.68
02/01/2023	3801	Arnaudo Bros., L.P.	-22,046.02
02/27/2023	3872	Arnaudo Bros., L.P.	0.00
02/08/2023	3803	Aspen Street Architects	-1,815.00
02/08/2023	3804	AT&T - 209-772-1005	-170.06
02/27/2023	3873	AT&T - 209-772-1005	-191.23
02/27/2023	3874	AT&T 209-772-2791 VSHWC	-172.11
02/13/2023	3845	AT&T 248 134-3045	-4.63
02/13/2023	3846	AT&T 248 134-7000(754)	-27.82
02/13/2023	3847	AT&T 248-134-7000 952	-9.27
02/27/2023	3875	AT&T 831-000-9975	-1,610.67
02/13/2023	3848	AT&T OneNet	-142.12
02/13/2023	3849	Benco Dental Supply Co.	-462.23
02/08/2023	3805	Best Best & Krieger, LLP	-2,150.00
02/21/2023	3859	Best Best & Krieger, LLP	-1,806.00
02/21/2023	3860	BETA Healthcare Group	-3,757.14
02/08/2023	3806	Calaveras County Water District	-2,747.37
02/08/2023	3807	Calaveras Power Agency	-47,416.37
02/08/2023	3808	Calaveras Public Utility District	-2,656.63
02/28/2023	3887	Calaveras Public Utility District	-2,158.41
02/08/2023	3809	California Special Districts Association - Financial	-1,464.08
02/28/2023	3888	California Special Districts Association - Financial	-1,938.16
02/02/2023	ACH 2/2/23	Christian Bader	-7,700.00
02/08/2023	3810	City of Angels	-853.52

Bank - MTHCD

02/01/2023	3780	Community United Methodist Church	-120.00
02/08/2023	3811	Day Denture Laboratory	-1,647.39
02/21/2023	3861	Day Denture Laboratory	-107.91
02/08/2023	3840	Debra Sellick	-100.00
02/27/2023	3882	Debra Sellick	-100.00
02/08/2023	3812	Deirdre Mazzetto	-888.00
02/08/2023	3813	Diana Coleman	-170.00
02/13/2023	3850	Diana Coleman	-458.50
02/21/2023	3862	Donna Koplen	-330.76
02/02/2023	ACH 2/2/23	Dr. Deborah Salom	-6,772.00
02/13/2023	3851	Ebbetts Pass Gas Services	-1,853.44
02/27/2023	3876	Ebbetts Pass Gas Services	-79.72
02/01/2023	3799	FAIRCLOTH ASSOCIATES INC.	-22,142.19
02/21/2023	3863	Friends of the Calaveras County Fair	-500.00
02/02/2023	ACH 2/2/23	Harvard M. Robbins, M.D.	-11,666.67
02/08/2023	3814	Healthcare Clinical Laboratories	-52.00
02/08/2023	3815	Herd's Machine & Welding Shop	-1,825.00
02/08/2023	3816	Hicks Pension Services	-90.00
02/02/2023	ACH 2/2/23	James Mosson	-13,050.00
02/08/2023	3841	Johanna Vermeltfoort	-100.00
02/27/2023	3883	Johanna Vermeltfoort	-100.00
02/08/2023	3817	Kamps Propane	-2,984.31
02/01/2023	3796	Kathleen Dunphy Fine Art	-585.05
02/08/2023	3818	Kirk Stout	-412.00
02/08/2023	3842	Linda Reed	-100.00
02/27/2023	3884	Linda Reed	-100.00
02/08/2023	3843	Lori Hack	-100.00
02/27/2023	3885	Lori Hack	-100.00
02/28/2023	3889	Louise Carniglia	-360.00
02/08/2023	3819	Mark Twain Medical Center Foundation	-300,000.00
02/02/2023	ACH 2/2/23	Martha Tapia, DO	-15,629.33
02/08/2023	3820	Mazars USA LLP	-2,457.84
02/08/2023	3821	Modesto Welding Products	-80.87
02/09/2023	ACH 2/9/23	Nicole Bellisario	-645.00

02/13/2023	3852	Novarad Corporation	-1,091.27
02/08/2023	3822	Nuance Communications, Inc.	0.00
02/08/2023	3838	Nuance Communications, Inc.	-474.00
02/21/2023	3864	Nuance Communications, Inc.	-158.00
02/27/2023	3877	Nuance Communications, Inc.	-158.00
02/27/2023	3878	Olympic Cleaning Service	-5,600.00
02/21/2023	3865	PG&E 0529233604-6 Copper Clinic	-1,422.77
02/08/2023	3823	PG&E 2070234150-2 Traffic Control	-67.80
02/08/2023	3824	PG&E 7845103478-5 - Centralized Scheduling	-614.91
02/08/2023	3825	PG&E 1022075267-8 - Traffic Control	-60.24
02/01/2023	3797	PG&E 1115246270-8 SOMO	-1,947.46
02/27/2023	3879	PG&E 1115246270-8 SOMO	-2,136.99
02/08/2023	3826	PG&E 3991832007-6 Cancer	-327.78
02/13/2023	3853	PG&E 4263039970-9 Hospital	-87,419.91
02/08/2023	3827	PG&E 7402140630-6 SAFMC	-431.92
02/08/2023	3828	PG&E 9610376900-4-James Dalton (Angels Camp)	-3,045.90
02/01/2023	3796	Proper Pruning Service	-7,872.00
02/08/2023	3829	Rachall Crowe	-1,472.44
02/08/2023	3830	Radiologica	-1,676.00
02/13/2023	3854	Radiologica	-1,702.00
02/08/2023	3844	Richard Randolph	-100.00
02/27/2023	3886	Richard Randolph	-100.00
02/01/2023	3795	RJ Pro Innovative I.T. Services	-970.45
02/08/2023	3831	RJ Pro Innovative I.T. Services	-1,891.00
02/13/2023	3855	RJ Pro Innovative I.T. Services	-246.00
02/08/2023	3832	San Andreas Sanitary District	0.00
02/08/2023	3839	San Andreas Sanitary District	-7,927.84
02/08/2023	3833	Shelley Mueller	-11.66
02/13/2023	3856	Sierra Embroidery Works	-80.00
02/01/2023	3794	Signal Service, Inc.	-1,492.77
02/08/2023	3834	Suburban Propane-Ortho	-2,969.99
02/21/2023	3866	Suburban Propane-Ortho	-812.99
02/27/2023	3880	Suburban Propane-Ortho	-763.66
02/01/2023	3793	Sunrise Pharmacy	-4,230.00

02/27/2023	3881	Sunrise Pharmacy	-3,757.50
02/21/2023	3867	Suzanne Dietrich	-1,445.00
02/08/2023	3835	The Valley Springs News	-588.00
02/02/2023	ACH 2/2/23	Thomas Drakes	-8,450.00
02/21/2023	3868	UpToDate	-579.00
02/08/2023	3836	USE Enterprise -Calaveras First	-232.00
02/08/2023	3837	Your Type Graphics	-572.72
02/21/2023	3869	Your Type Graphics	-187.69

Total for 1001.40
Five Star Bank -
MTHCD Checking -
NEW

-\$ 669,359.49

Saturday, Mar 11, 2023 09:51:05 AM GMT-8

Mark Twain Health Care District

Journal February 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
02/10/2023	Journal Entry	1/23 CC Pymt	Umpqua Credit Card Payment	Umpqua Credit Card Payment	2001.00	2001.00 Credit Card Payable	\$71,911.21	
					1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$71,911.21
							\$71,911.21	\$71,911.21
02/10/2023	Journal Entry	2/10/23 Payrun# 128	Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	8610.09	8610.09 Other salaries and wages - Admin.	\$10,083.95	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$64,206.79	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	7083.09.02	7083.09.02 Dental Salaries and Wages	\$5,555.93	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$8,631.75	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	8610.10	8610.10 Payroll taxes - Admin.	\$146.22	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	7083.10	7083.10 Payroll taxes - Clinic	\$1,108.57	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	8610.10	8610.10 Payroll taxes - Admin.	\$351.78	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	7083.10	7083.10 Payroll taxes - Clinic	\$5,013.29	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	7083.10	7083.10 Payroll taxes - Clinic	\$1,278.10	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,509.58
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$10,730.14
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$10,685.21
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,977.01
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,278.10
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,945.44
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$3,257.91
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,334.30
			Payroll Processing Fee -Pay Period 1/22/23 - 2/4/23	Payroll Processing Fee -Pay Period 1/22/23 - 2/4/23	8610.22	8610.22 Consulting and Management Fees - District	\$266.85	
			Payroll Processing Fee -Pay Period 1/22/23 - 2/4/23	Payroll Processing Fee -Pay Period 1/22/23 - 2/4/23	7083.22	7083.22 Consulting and Management fees - Clinic	\$1,067.44	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$30,180.04	
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$30,180.04
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$998.07
			Pay Period 1/22/23 - 2/4/23	Pay Period 1/22/23 - 2/4/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$59,994.91
							\$127,890.71	\$127,890.71
02/10/2023	Journal Entry	2/10/23 Deposit	Grant #16 Centene	Grant #16 Centene	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$15,000.00	
			Grant #16 Centene	Grant #16 Centene	9108.00	9108.00 Other Non-Operating Revenue - Grants		\$15,000.00
							\$15,000.00	\$15,000.00
02/14/2023	Journal Entry	2/23 USDA Draw	USDA Loan Draw for VSHWC Equipment	USDA Loan Draw for VSHWC Equipment	1001.30	1001.30 Bank of Stockton - NEW	\$40,616.06	
			USDA Loan Draw for VSHWC Equipment	USDA Loan Draw for VSHWC Equipment	1220.20	1220.20 VSHWC - Equipment		\$40,616.06
							\$40,616.06	\$40,616.06
02/16/2023	Journal Entry	2/23 Athena Charge	January 2023 Athena Health Charge	January 2023 Athena Health Charge	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$10,386.00
			January 2023 Athena Health Charge	January 2023 Athena Health Charge	7083.26	7083.26 Other contracted services - Clinic	\$10,386.00	
							\$10,386.00	\$10,386.00
02/21/2023	Journal Entry	2/23 Grant 8 Deposit	2/23 Grant #8 Deposit	2/23 Grant #8 Deposit	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$12,037.08	
			2/23 Grant #8 Deposit	2/23 Grant #8 Deposit	9108.00	9108.00 Other Non-Operating Revenue - Grants		\$12,037.08
							\$12,037.08	\$12,037.08

Mark Twain Health Care District

Journal
February 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
02/22/2023	Journal Entry	2/22/23	VSHWC Deposit	2/22/23 VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$2,079.27
				2/22/23 VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$2,079.27	
							\$2,079.27	\$2,079.27
02/24/2023	Journal Entry	2/24/23	Payroll #12	Pay Period 2/5/23 - 2/18/23	8610.09	8610.09 Other salaries and wages - Admin.	\$10,170.11	
				Pay Period 2/5/23 - 2/18/23	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$61,443.72	
				Pay Period 2/5/23 - 2/18/23	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,293.05	
				Pay Period 2/5/23 - 2/18/23	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$11,694.17	
				Pay Period 2/5/23 - 2/18/23	8610.10	8610.10 Payroll taxes - Admin.	\$147.37	
				Pay Period 2/5/23 - 2/18/23	7083.10	7083.10 Payroll taxes - Clinic	\$1,136.71	
				Pay Period 2/5/23 - 2/18/23	8610.10	8610.10 Payroll taxes - Admin.	\$356.98	
				Pay Period 2/5/23 - 2/18/23	7083.10	7083.10 Payroll taxes - Clinic	\$5,134.60	
				Pay Period 2/5/23 - 2/18/23	7083.10	7083.10 Payroll taxes - Clinic	\$1,051.65	
				Pay Period 2/5/23 - 2/18/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,568.33
				Pay Period 2/5/23 - 2/18/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$10,983.16
				Pay Period 2/5/23 - 2/18/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,009.13
				Pay Period 2/5/23 - 2/18/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,051.65
				Pay Period 2/5/23 - 2/18/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,027.09
				Pay Period 2/5/23 - 2/18/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$3,300.83
				Pay Period 2/5/23 - 2/18/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$112.00
				Payroll Processing Fee - Pay Period 2/5/23 - 2/18/23	8610.22	8610.22 Consulting and Management Fees - District	\$22.40	
				Payroll Processing Fee - Pay Period 2/5/23 - 2/18/23	7083.22	7083.22 Consulting and Management fees - Clinic	\$89.60	
				Pay Period 2/5/23 - 2/18/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$30,365.74	
				Pay Period 2/5/23 - 2/18/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$30,365.74
				Pay Period 2/5/23 - 2/18/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$62,734.89
				Pay Period 2/5/23 - 2/18/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$10,753.28
				Pay Period 2/5/23 - 2/18/23	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$998.07	
				Pay Period 2/5/23 - 2/18/23	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$998.07
							\$128,904.17	\$128,904.17
02/28/2023	Journal Entry	2/23	Prop Tax Revenue	2/23 Prop Tax Revenue	2129.00	2129.00 Other Third Party Reimbursement - Calaveras County	\$104,166.67	
				2/23 Prop Tax Revenue	9160.00	9160.00 Property Tax Revenues - District		\$104,166.67
							\$104,166.67	\$104,166.67
02/28/2023	Journal Entry	2/23	Cap Costs	2/23 Cap Costs	1810.65	1810.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				2/23 Cap Costs	1810.60	1810.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
02/28/2023	Journal Entry	2/23	Depreciation Exp	2/23 VSHWC Building Depreciation	7083.72	7083.72 Depreciation - Bldgs & Improvements - Clinic	\$292,209.42	
				2/23 VSHWC Equipment Depreciation	7083.74	7083.74 Depreciation - Equipment - Clinic	\$89,658.20	
				2/23 VSHWC Land Improvement Depreciation	7083.74	7083.74 Depreciation - Equipment - Clinic	\$112,275.07	
				2/23 VSHWC Depreciation True Up	1600.00	1600.00 Accumulated Depreciation		\$494,142.69
				2/23 MTHCD Land Improvements Depreciation	9520.72	9520.72 Depreciation	\$4,242.67	

Mark Twain Health Care District

Journal
February 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				2/23 MTHCD Rentals Depreciation	9520.72	9520.72 Depreciation	\$13,551.80	
				2/23 MTHCD Rentals Depreciation	1600.00	1600.00 Accumulated Depreciation		\$17,794.47
							\$511,937.16	\$511,937.16
02/28/2023	Journal Entry	2/23 MOB Rentals		2/23 MOB Rentals	9260.02	9260.02 MOB Rents Revenue		\$13,801.48
				2/23 MOB Rentals	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,801.48	
				2/23 MOB Rentals	9260.03	9260.03 Child Advocacy Rent Revenue		\$772.50
				2/23 MOB Rentals	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$772.50	
							\$14,573.98	\$14,573.98
02/28/2023	Journal Entry	2/23 Capital Lease		2/23 Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				2/23 Capital Lease	9260.01	9260.01 Deferred Lease Income		\$25,317.13
				2/23 Capital Lease	2219.00	2219.00 Capital Lease		\$10,189.46
				2/23 Capital Lease	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				2/23 Capital Lease	9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00
02/28/2023	Journal Entry	2/23 Depreciation		2/23 Depreciation	9520.72	9520.72 Depreciation	\$8,717.54	
				2/23 Depreciation	2219.00	2219.00 Capital Lease		\$8,717.54
							\$8,717.54	\$8,717.54
02/28/2023	Journal Entry	2/23 US Bank Recon		2/23 US Bank Recon	1001.90	1001.90 U.S. Bank - VSHWC		\$345,494.12
				2/23 US Bank Recon	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$345,494.12	
							\$345,494.12	\$345,494.12
02/28/2023	Journal Entry	2/23 CC Recon		VOIP Supply - refund on phone	1220.20	1220.20 VSHWC - Equipment		\$851.17
				VOIP Supply - refund on phone	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$0.00	
				McKesson - Non COVID Medical Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$8,779.13	
				McKesson - COVID Medical Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$4,705.72	
				AT&T - Iphones for T2T grant	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$299.16	
				CPR Certificate	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$11.66	
				Amazon - Batteries	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$19.61	
				Henry Schein -Dentrix	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$709.17	
				IntakeQ - BH Forms	7083.41.03	7083.41.03 Behavior Health Care Materials & Supplies - Clinic	\$69.90	
				Round Table Pizza - Staff Appreciation Lunch	7083.43	7083.43 Food - Clinic	\$149.03	
				FP Mailing Solutions (Postage Machine refill)	7083.46	7083.46 Office and Administrative supplies - Clinic	\$527.85	
				Costco - TV for Training	7083.46	7083.46 Office and Administrative supplies - Clinic	\$406.51	
				Amazon - webcam for training	7083.46	7083.46 Office and Administrative supplies - Clinic	\$71.75	
				Monitor Stands Now - stand for TV for training	7083.46	7083.46 Office and Administrative supplies - Clinic	\$456.06	
				Sender's market - Batteries for BG Monitor	7083.46	7083.46 Office and Administrative supplies - Clinic	\$25.72	
				Amazon - Batteries/Cart	7083.46	7083.46 Office and Administrative supplies - Clinic	\$724.16	
				Staples - Office Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$166.24	
				Calaveras Mini Storage	7083.69	7083.69 Other purchased services - Clinic	\$155.00	
				Medstatix	7083.69	7083.69 Other purchased services - Clinic	\$150.00	

Mark Twain Health Care District

Journal
February 2023

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Clark Pest Control	7083.69	7083.69 Other purchased services - Clinic	\$81.00	
				ProScreening - Background checks	7083.69	7083.69 Other purchased services - Clinic	\$334.00	
				MedPro Waster -Waste Removal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$118.65	
				Cal Waste - trash removal	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$349.96	
				Language Line - Translations Service	7083.85	7083.85 Telephone and Communications - Clinic	\$35.55	
				CallMy Doc	7083.85	7083.85 Telephone and Communications - Clinic	\$2,440.05	
				Dept. of Justice - Dr. Smart DEA	7083.86	7083.86 Dues, Subscriptions & Fees- Clinic	\$888.00	
				Cal. Dept. of Health - License	7083.86	7083.86 Dues, Subscriptions & Fees- Clinic	\$113.00	
				FaceBook ads	8610.05	8610.05 Marketing - District	\$40.17	
				Staples - Office Supplies	8610.46	8610.46 Office and Administrative Supplies - District	\$231.79	
				Quickbooks	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Streamline	8610.69	8610.69 Other - IT Services- District	\$200.00	
				Amazon - Annual Membership	8610.86	8610.86 Dues, Subscriptions & Fees - District	\$149.08	
				Study.com - Accounting Classes	8610.87	8610.87 Outside Training's - Admin.	\$59.99	
				Canva.com - posters, postcards, etc.	8890.00	8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	\$12.99	
				Credit Card Recon	2001.00	2001.00 Credit Card Payable		\$21,829.73
							\$22,680.90	\$22,680.90
02/28/2023	Journal Entry	2/23 Cal-Trust Recon		2/23 Cal-Trust Recon	1003.10	1003.10 Operational Reserve Fund	\$392.50	
				2/23 Cal-Trust Recon	9060.00	9060.00 Income, Gains & losses from investments - District		\$392.50
							\$392.50	\$392.50
02/28/2023	Journal Entry	2/23 CA CLASS Recon		2/23 CA CLASS Recon	1004.10	1004.10 Lease and Contract Reserve Fund	\$8,851.40	
				2/23 CA CLASS Recon	1004.20	1004.20 Loan Reserve Fund	\$7,376.22	
				2/23 CA CLASS Recon	1004.30	1004.30 Capital Improvement Reserve Fund	\$8,925.04	
				2/23 CA CLASS Recon	1004.40	1004.40 Technology Reserve Fund	\$3,678.65	
				2/23 CA CLASS Recon	9060.00	9060.00 Income, Gains & losses from investments - District		\$28,831.31
							\$28,831.31	\$28,831.31
02/28/2023	Journal Entry	2/23 AR Revenue		2/23 AR Revenue	4083.49	4083.49 VSHWC Gross Revenues		\$374,963.00
				2/23 AR Revenue	4083.60	4083.60 Contractual Adjustments	\$107,928.00	
				2/23 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables		\$352,741.46
				2/23 AR Revenue	1001.90	1001.90 U.S. Bank - VSHWC	\$352,741.46	
				2/23 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$120,184.68	
				2/23 AR Revenue	1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$171,497.00	
				2/23 AR Revenue	1205.51	1205.51 Cash to be Reconciled		\$171,497.00
				2/23 AR Revenue	1205.51	1205.51 Cash to be Reconciled	\$146,850.32	
							\$899,201.46	\$899,201.46
02/28/2023	Journal Entry	2/23 Bank Adjustment		2/23 Bank Adjustment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$74.24
				2/23 Bank Adjustment	8610.24	8610.24 Accounting / Audit Fees - District	\$74.24	
							\$74.24	\$74.24
TOTAL							\$2,445,887.62	\$2,445,887.62

Feb-23

	1220.20	VOIP Supply.com	Refund on Phone	(851.17)	1220.2 - VSHWC - Equipment	(851.17)
\$	8,779.13	Mckesson Medical	Medical Supplies- Non COVID			
\$	4,705.72	Mckesson Medical	Medical Supplies-COVID			
\$	299.16	AT&T	Iphones for T2T grant (monthly fee)			
\$	11.66	CPR Foundation	CPR Certificates			
\$	19.61	ASD Healthcare	Mirena IUD (5)	\$	13,795.67	7083.41.01 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
\$	709.17	Amazon	Batteries			
\$	709.17	Henry Schein	Dentrix Dental Systems	\$	728.78	7083.41.02 - DENTAL CARE MATERIALS & SUPPLIES
\$	69.90	IntakeQ	Psychiatric BH Forms			
\$	7083.41.03	Ross	BHSupplies- Non COVID	\$	69.90	7083.41.03 -BEHAVIOR HEALTH CARE MATERIALS & SUPPLIES
\$	149.03	Round Table Pizza	Staff Appreciation Lunch			
\$	7083.43	Fusion Grill	Business Lunch	\$	149.03	7083.43 - FOOD - CLINIC
\$	527.85	FP Mailing Solutions	Postage Machine Reload			
\$	406.51	Costco	50" TV for training			
\$	71.75	Amazon	Webcam for Clinic Training			
\$	456.06	Monitor Stands Now	TV Stand for training			
\$	25.72	Sender's Market	Batteries for BG Monitor			
\$	724.16	Amazon	Batteries/Cart			
\$	166.24	Staples	Office Supplies			
\$	7083.46			\$	2,378.29	7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$	155.00	CALAVERAS MINI STORAGE	NO RECEIPT			
\$	150.00	MEDSTATIX	Monthly fees			
\$	81.00	Clark Pest Control	2/25/2023			
\$	334.00	ProScreening	Background checks/Credentials	\$	720.00	7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$	118.65	MedPro Disposal	Waste Removal			
\$	349.96	Cal-Waste	Trash Removal	\$	468.61	7083.80 - UTILITIES - CLINIC
\$	35.55	Language Line	Translation Services			
\$	2,440.05	Sphinx Medical	CallMyDoc	\$	2,475.60	7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
\$	888.00	Dept. of Justice	Dr. Smart- DEA			
\$	113.00	Cal. Dept. Public Health	License	\$	1,001.00	7083.86 - DUES & SUBSCRIPTIONS - CLINIC
\$	40.17	Facebook Ads	Ads	\$	40.17	8610.05 - MARKETING - DISTRICT
\$	231.79	Staples	Office Supplies	\$	231.79	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$	8610.46	Wayfair	MONTHLY SUB/1099 filing	\$	400.00	8610.69 - OTHER - IT SERVICES - DISTRICT
\$	200.00	QUICKBOOKS	Monthly	\$	149.08	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$	200.00	Streamline	Annual Membership	\$	59.99	8610.87 - OUTSIDE TRAINING - DISTRICT
\$	149.08	Amazon	Annual Subscription	\$	149.08	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
\$	8610.86	Carbonite	Accounting Classes	\$	59.99	8610.87 - OUTSIDE TRAINING - DISTRICT
\$	59.99	Study.com	Monthly membership/postcards	\$	12.99	8890.00 - FOUNDATION PROJECTS - DISTRICT
\$	12.99	Canva.com	Magnets	\$	12.99	8890.00 - FOUNDATION PROJECTS - DISTRICT
\$	8890.00	Magento		\$	21,829.73	
\$	21,829.73			\$	21,829.73	

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	\$ 100,002.34	Last day of every month	DONE	DONE	POSSIBLE	COVID 19 testing/mitigation/COVID Pay/Mckesson
4	FEMA #2	COVID EXPENSES (2020)	\$ 67,716.00	\$ -	\$ 67,716.00	1/31/2023	DONE	UNDER FINAL REVIEW a/o 10/12/22	YES	2020 Expenses
8	CHC	RURAL INTERNET (NON-COVID)	\$ 38,230.41	\$ 37,156.29	\$ 27,057.24	On Going	Monthly	RECEIVED	CHC	Paid to CHC \$9,682.01
9	ANTHEM (NON-COVID)	LIST BELOW	\$ 182,500.00	\$ 155,918.30	\$ 105,163.14		Some	PORTION RECEIVED	NO	9 projects w/reporting
		Behavior Health	\$ 50,000.00	\$ 50,000.00	\$ 49,047.08		10/1/2021	RECEIVED		27% BH wages
		Hepatology	\$ 30,000.00	\$ 30,000.00	\$ 29,477.64		10/1/2021	RECEIVED		Gish/Velacur
		ABPM	\$ 5,000.00	\$ 5,000.00	\$ 2,019.30		10/20/2021	RECEIVED		Need 1 More Unit
		Student Vaccinations	\$ 35,000.00	\$ 8,418.30	\$ 9,170.30		WEEKLY	RECEIVED		
		Mammography	\$ 2,500.00	\$ 2,500.00	\$ -			RECEIVED		
		P.S.D.A	\$ 20,000.00	\$ 20,000.00	\$ -		None	RECEIVED		
		ConferMed	\$ 15,000.00	\$ 15,000.00	\$ -	12/31/2023		RECEIVED		Online Referrals
		COVID Messaging	\$ 25,000.00	\$ 25,000.00	\$ 15,448.82			RECEIVED		LED Sign - VSHWC
10	CCI (NON-COVID)	Advancing BH Equity in Primary Care	\$ 75,000.00	\$ 66,250.00	\$ -	8/17/2021	9/20/2021	PORTION RECEIVED		
11	PROVIDER RELIEF FUND	PHASE 4 - REVENUE LOSS	\$ 27,476.09	\$ 27,476.09	\$ 86,548.60	3/31/2023	3/31/2023	Requested Recalculation Below		Lost Revenue \$\$
		ARP (Part 2)	\$ 49,193.31	\$ 49,193.31	See Above			RECEIVED		
13	ANTHEM - Tyto Care	Remote Care -4 Stations	\$ 12,077.80	\$ 12,077.80	\$ 12,077.80	N/A	N/A	SPENT		(Laurel) RoboDoc
14	HEALTHNET	Back to School	\$ 6,000.00	\$ 6,000.00	\$ -			RECEIVED		RoboDoc - T. Cook hrs.
15	HEALTHNET	Behavior Health	\$ 25,000.00	\$ -	\$ -	4/28/2023 - written	Midterm/Final	Approved	Possible	#SG2211 - Centene
16	HEALTHNET	RoboDoc/Let's All Smile	\$ 15,000.00	\$ 15,000.00	\$ -		None	RECEIVED		to support Community programs - Centene
17	CDPH (T2T)	(PHC) Physicians for Healthy Ca.	\$ 140,707.00	\$ 126,636.30	\$ 35,973.51			RECEIVED		Test 2 Treat
18	ANTHEM	Recruiting	\$ 50,000.00	\$ 50,000.00	\$ 37,000.00			RECEIVED		
19	CPA	Energy	\$ 30,000.00	\$ -	\$ -			Pending		
20	DXF	Data Exchange	\$ 50,000.00	\$ -	\$ -	2026	Yes	Pre-Application		
21	BHCIP	BH Expansion	\$ 3,322,000.00	\$ -	\$ -		Yes	Pre-Application		VSHWC Expansion
TOTALS			\$4,787,326.26	\$1,242,133.74	\$1,227,421.77					3/8/2023 12:29 PM