

FINANCE COMMITTEE MEETING AGENDA
TUESDAY, April 25, 2023
4:00 PM
MENDOCINO COAST HEALTH CARE DISTRICT OFFICE
775 RIVER DRIVE, FORT BRAGG, CA
<https://www.mchcd.org>

NOTICE OF MEETING OF THE FINANCE COMMITTEE
MENDOCINO COAST HEALTH CARE DISTRICT

NOTICE IS HEREBY GIVEN in accordance with Section 54954 of the Government Code that a Meeting of the Finance Committee of the Mendocino Coast Health Care District is called to be held April 25, 2023, at 4:00 p.m. in the Office of the Mendocino Coast Health Care District, 775 River Drive, Fort Bragg, California.

In compliance with Government Code section 54954.2(a) the Mendocino Coast Health Care District will, on request, make agendas available in appropriate alternative formats to persons with a disability, as required by Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. Sec. 12132), and the federal rules and regulations adopted in implementation thereof. Individuals who need this agenda in an alternative format or who need a disability-related modification or accommodation in order to participate in the meeting should contact the District at 707-489-4986 at least 72 hours prior to the meeting. The Board reserves the right to mute or remove a member of the public for inappropriate behavior which is disruptive.

This Board Meeting is being held in person. Meeting attendees may also join virtually using the Zoom link below. See Appendix A for other links and phone numbers to access this meeting.

<https://us02web.zoom.us/j/82743418090?pwd=VDNuVmNhMnk1MitBK2FETU5zSDZGUT09> *

CONDUCT OF BUSINESS:

Call to Order: Jade Tippett, Chair

Roll Call: Susan Savage, Secretary

APPROVAL OF AGENDA – J. Tippett, Chair

BOARD AND COMMUNITY COMMENTS

Comments from the Committee Members

Comments from the Community

This portion of the meeting is reserved for persons desiring to address the Board of Directors on any matter which the District has jurisdiction. You must state your name and address for the record. Time is limited to 3 minutes per speaker with a 20-minute total time limit for all comments. The Board of Directors can take no action on your presentation, but can seek clarification to points made in your presentation or comments.

APPROVAL OF MINUTES

1. *Discussion/Action: Finance Committee Minutes of March 23, 2023* **TAB 1**

NEW BUSINESS

1. *Discussion/Action: Recruiting Community Members for the Finance Committee*
2. *Discussion/Action: Treasurer’s Report* **TAB 2**
3. *Discussion: Medicare and MediCal Cost Report Settlements* **TAB 3**
4. *Discussion: FYE2024 Accounting Framework and Budget for FYE2024* **TAB 4**
5. *Discussion/Action: Preparation for FY2020-21 and FY2021-22 Audits*

NOTE: additional documents will be posted on the District web site prior to the meeting and available at the meeting.

COMMITTEE AND COMMUNITY COMMENTS

Comments from the Community

This portion of the meeting is reserved for persons desiring to address the Board of Directors on any matter which the district has jurisdiction. You must state your name and address for the record. Time is limited to 3 minutes per speaker with a 20-minute total time limit for all comments. The Board of Directors can take no action on your presentation, but can seek clarification to points made in your presentation or comments.

Comments from Committee Members

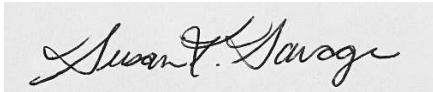
ADJOURNMENT

*Not a live link. Copy link text (without the asterisk) and paste into the URL line of your web browser.

Dated: April 21, 2023

STATE OF CALIFORNIA)
COUNTY OF MENDOCINO) §

I declare under penalty of perjury that I hold the position of Secretary of the Mendocino Coast Health Care District Board of Directors; and that I posted this notice at the Mendocino Coast Health Care District Office, 775 River Drive, Fort Bragg, CA 95437 on April 21, 2023.

A handwritten signature in cursive script, reading "Susan F. Savage", is displayed within a light gray rectangular box.

Susan Savage

4/21/23

Appendix A

Topic: MCHCD Finance Committee Meeting
Time: Apr 25, 2023 04:00 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/82743418090?pwd=VDNuVmNhMnk1MitBK2FETU5zSDZGUT09> *

Meeting ID: 827 4341 8090

Passcode: 307676

One tap mobile

+16694449171,,82743418090#,,,,*307676# US

+16699006833,,82743418090#,,,,*307676# US (San Jose)

Dial by your location

+1 669 444 9171 US

+1 669 900 6833 US (San Jose)

+1 346 248 7799 US (Houston)

+1 719 359 4580 US

+1 253 205 0468 US

+1 253 215 8782 US (Tacoma)

+1 646 931 3860 US

+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

Meeting ID: 827 4341 8090

Passcode: 307676

Find your local number: <https://us02web.zoom.us/j/82743418090?pwd=VDNuVmNhMnk1MitBK2FETU5zSDZGUT09>

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**MENDOCINO COAST HEALTHCARE DISTRICT
FINANCE STANDING COMMITTEE MEETING
MINUTES**

Members Present: Jade Tippet, Susan Savage

Members Observing: Lee Finney

Public Attendees: 1 person from the public attended plus 3 persons via Zoom

DATE: Mar 23 2023

TIME: 4:00 PM

PLACE: Mendocino Coast Healthcare District office
775 River Dr.
Fort Bragg, CA

Call to Order – Jade

The meeting was called to order at 4:03 PM.

I. Board Comments – Jade

Jade commented on the amount of time required to do the job of Treasurer.

Susan commented that perhaps the District should consider hiring a chief financial officer.

II. Community Comments – Lee

Comments from the public were shared concerning the need for high level professional help to manage the District's finances.

III. Goals and Scope of the Finance Committee – Jade

It was agreed that the role of the Finance Committee is to review the treasurer's report before it is presented to the full Board, to raise needed funds, to help develop a district-wide healthcare plan, and to keep the district solvent. It is expected that the Finance Committee will have a significant role as we proceed with plans to meet state seismic standards.

IV. Community Members – Jade

The need for community members to join the committee was discussed. Members with financial experience would be very helpful. Anyone interested should submit a cover letter and resume to the committee for consideration that will be reviewed then forwarded to the Board of Directors for appointment.

V. Time and Location of Meetings - Jade

It was agreed that the Finance Committee will meet on the Wednesday of the week before the Regular Board Meeting at 4:00 PM at the District office unless numbers of participants requires more space. The Neva Cannon Room might be an alternate location. Times might be adjusted to meet the needs of community members once they are identified.

VI. Treasurer's Report – Jade

Jade presented a number of documents clarifying the District's financial standing in preparation for the March 30 Board meeting. It was suggested that the document comparing the adopted budget to actual expenditures be retitled as a monitoring report, not an amended budget.

VII. Preparation for Audits – Jade

Preparation of information required by the auditors and the effect on the District's bond rating was discussed. The development of minutes for meetings in 2021 and 2022 for which minutes are missing is a high priority. Once constructed, it was suggested that the Board accept the minutes, not approve them.

VIII. District Budget Processes – Jade

The District budget process was clarified.

IX. Community Comments

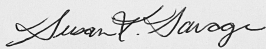
Current law was shared that clarified budget modification processes for special districts that require adoption of trigger language for the level of variance from budget that warrants a budget amendment.

X. Motion to Adjourn

The meeting was adjourned at 6:04 PM.

I hereby certify that all the information contained in these minutes is true and correct.

Respectfully submitted,



Susan K Savage, Secretary

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Mendocino Coast Health Care District

Finance Committee Meeting

April 25, 2023

Treasurer's Report

Contents:

- Statement of Financial Position
- Warrant List
- Adventist Health Accounts Receivable in MCHCD Accounts
- Measure C Fund Account
- Auditors Claim Form for April 38% Teeter Distribution
- Bank Statements

Discussion Items:

1. Financial Overview
2. Adventist Health AR Deposits in District Accounts
3. Measure C Finances Update
4. Draft Fund Accounting Framework for FYE2024
5. Medicare and MediCal Cost Report Settlements

Mendocino Coast Health Care District
Statement of Financial Position
As of March 31, 2023

	Total
ASSETS	
Current Assets	
Bank Accounts	
CASH AND CASH EQUIVALENTS	
BofA xx155 ¹	2,456,095.11
BofA AP xx268	174,273.90
BofA HH AP xx743	36,941.51
BofA HH PR xx680	21,663.14
BofA Master xx263 ¹	304,190.57
BofA Payroll xx282	6,238.47
SBMC Core xxxxx660	13,911.31
SBMC Gift Mem xxx686	0.64
SBMC HH xxx678	73,923.26
TRIC Deposit Account 7219	990,437.31
TRIC District AP -Checking (7244)	155,818.30
TRIC Measure C Restricted Fund - 5258	3,027,075.49
TRIC Property Tax Revenue Account 5861	1,012,771.37
Total Verified Bank Accounts	\$ 8,273,340.38
Total Cash	\$ 8,273,340.38
Other Assets	
Local Agency Investment Fund (LAIF)	3,519,951.91
CA DHCS Intergovernmental Transfer	912,733.00
Storage Deposit	1,606.00
Sun Life of Canada 962 shares	47,186.10
Total Other Assets	\$ 4,481,477.01
Accounts Receivable	
CA DHCS Intergovernmental Transfer - Estimate	\$ 900,000.00
Total Accounts Receivable	\$ 900,000.00
TOTAL ASSETS	\$ 13,654,817.39

LIABILITIES**Liabilities****Current Liabilities****Accounts Payable**

AHMC Accounts Receivable Claim as of March 31, 2023	1,710,840.00
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CA Dept. Health Care Services Refund Claim ²	422,578.12
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Operations Accounts Payable (A/P) ³	18,776.59
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Total Accounts Payable	\$ 2,152,194.71
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Other Liabilities

CARES Act Refund	\$ 1,300,000.00
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United Health Care Loan	420,000.00
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Total Other Liabilities	\$ 1,720,000.00
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Total Current Liabilities	\$ 3,872,194.71
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Long-Term Liabilities

2016 Refunding Bonds	3,251,216.69
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HELP II Loan 21192275	860,509.11
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Total Long-Term Liabilities	\$ 4,111,725.80
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Total Liabilities	\$ 7,983,920.51
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NET ASSETS MINUS LIABILITIES	\$ 5,670,896.88
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EQUITY

Net Capital Assets - FY2020 Audit (DZA) ⁴	14,549,614.00
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TOTAL EQUITY	\$ 14,549,614.00
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NET WORTH	\$ 20,220,510.88
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NOTES:

¹ This account is primarily if not totally composed of payments to AHMC for services by insurance companies, etc. which will be passed through to AH.

² MediCal Overpayment. North Coast Health Center FYE2019

³ A/P as of 3/31 See Warrant List for details.

⁴ This represents the value of land and improvements owned by the District. This figure comes from the 2019-2020 DZA Audit Capital assets, net of accumulated depreciation.

Disclaimer: This statement was not subjected to an audit, review, or compilation and may contain errors and omissions. The sole purpose of this document is to acquaint the Governing Board of the general status of the District's finances.

Prepared by J. Tippett, Treasurer

Mendocino Coast Health Care District
Warrant List
March 25-April 19

Automated Payments	Payee	For	Date Last Paid	Amount
	BNY Mellon -	Revenue Bond	4/3/2023	51,691.19
	Bank of America	Analysis Charge	4/17/2023	1,232.00
	Mendocino Community Network*	Fusion Service 775	4/3/2023	84.21
	Mendocino Community Network	Hospice?	4/12/2023	146.51

Payments Made			Date Paid	Amount
	HELP II Loan	Loan Payment	3/29/2023	13,802.02
	Devenney Group	Seismic Planning	3/29/2023	32,492.30
	Melio	Payment Processing	3/29/2023	1.50
	Intuit Corp	Checks	3/31/2023	95.45
	K McKee & Co.	Payroll Services	4/3/2023	445.00
	Petrak & Associates	Medicare Cost Report	4/5/2023	73.38
	Streamline	Website	4/10/2023	200.00
	HELP II Loan	Loan Payment (Dec.22)	4/10/2023	14,492.12
	Beta Healthcare Group	Tail Liability Ins.	4/12/2023	866.09
	P&A Group	Board HRA	4/13/2023	600.00
	K McKee & Co.	Accounting	4/13/2023	750.00
	Department of Health Care Services	MediCal Overpayment	4/18/2023	422,578.12

Payments Due			Due Date	Amount
	Pelical Storage	Surplus Storage	4/22/2023	720.00
	Streamline	Website	4/25/2023	600.00
				1,320.00

Notes

Adventist Health Accounts Receivable in Mendocino Coast Health Care District Accounts

Date	Amount	Totals	Description
12/31/2021	12,213,192		District's payable to AH as of 12/31/2021-A/R Reconciliation Summary
1/31/2022	(3,657,960)		Less Transfer to Adventist Health from Tri Counties Bank account #7219
3/4/2022	(403,081)		Less Transfer to Adventist Health from Tri Counties Bank account #7219
11/10/2022	(5,878,413)		Less Wire to Adventist Health from Bank of America account #1263
		2,273,738	Remaining 12/31/2021 payable to transfer to AH
7/1-31/2022	1,106,365		Patient Payments-July 2022 bank deposits-belonging to Adventist Health
9/2/2022	(790,000)		Less Transfer from Tri Counties bank account ending #7219
		316,365	Remaining to transfer to AH for July 2022 bank deposits
8/1-31/2022	619,997		Patient Payments-August 2022 bank deposits-belonging to Adventist Health
11/15/2022	(196)		Less Transfer from Savings Bank of Mendocino #0660
11/16/2022	(617,983)		Less Transfer from Bank of America account #1263
	1,818	1,818	Remaining to transfer to AH for August 2022 bank deposits
10/1-31/2022	273,128	273,128	Patient Payments-October 2022 bank deposits-belonging to Adventist Health
11/1-30/2022	1,944,621	1,944,621	Patient Payments-November 2022 bank deposits-belonging to Adventist Health
12/1-31/2022	276,313	276,313	Patient Payments-December 2022 bank deposits-belonging to Adventist Health
1/1-31/2023	264,047	264,047	Patient Payments-January 2023 bank deposits-belonging to Adventist Health
1/1/2023	1,030,000	1,030,000	Biannual Lease payment-Improvement Fund due from the District
2/28/2023	185,764	185,764	Patient Payments- February 2023
2/28/2023	(5,060,900)	(5,060,900)	Transfer from Bank of America Account #1263
3/31/2023	205,947	205,947	Patient Payments-March 2023
3/31/2023		1,710,840	Current Balance Due Adventist

Measure C Fund Account

<u>Date</u>	<u>Gross Parcel Tax Receipts</u>	<u>Assess</u>	<u>Rebates</u>	<u>Expenses</u>	<u>Net Parcel Tax Receipts</u>	<u>Capital Projects Approved</u>	<u>Balance</u>	
2018								
10/15	100				100		100	
2019								
1/14	965,606	(19,312)			946,294		946,394	
2/28			(18,144)		(18,144)		928,250	
4/3			(5,040)		(5,040)		923,210	
4/17			(1,584)		(1,584)		921,626	
4/26	667,146	(13,343)			653,803		1,575,429	
5/8						(700,000)	875,429	Medtech upgrade
5/30			(1,152)		(1,152)		874,277	
6/7			(1,296)		(1,296)		872,981	FYE '19
7/19			(4,608)		(4,608)		868,373	
7/24			(288)		(288)		868,085	
8/9			(1,296)		(1,296)		866,789	
8/20	121,445	(2,429)			119,016		985,805	
10/15						(56,088)	929,717	ED Flooring
						(24,650)	905,067	Nitrous manifold
12/4			(864)		(864)		904,203	
12/17	904,939	(18,099)			886,840		1,791,043	
12/19			(576)		(576)		1,790,467	
2020								
1/31						(136,568)	1,653,899	LOGIQ Ultrasound
1/31						(314,564)	1,339,335	NCFHC
1/31						(314,564)	1,024,771	ED
1/31						(314,564)	710,207	Labor & Delivery
5/31	625,231	(12,505)			612,726		1,322,933	
7/15			(3,168)		(3,168)		1,319,765	
9/15	111,327	(2,267)			109,060		1,428,825	? Same fees as Aug '20
12/17	890,906	(17,815)			873,091		2,301,916	
2021								
2/18						(2,225,478)	76,438	Roof rep,HVAC,AmbInc,fire sprkl,sur,
4/23	615,436	(12,309)			603,127		679,565	
8/26	113,946	(2,267)			111,679		791,244	
10/19			(5,040)		(5,040)		786,204	
2022								
1/6	884,110	(17,682)			866,428		1,652,632	
4/14	610,304	(12,206)			598,098		2,250,730	
8/22	112,483	(2,250)			110,233		2,360,963	
2023								
12/22	882,604	(17,652)	(720)		864,232		3,225,195	
4/5			(720)		(720)		3,224,475	
4/17	609,130	(12,183)			596,947		3,821,423	
CURRENT TOTALS	8,114,713	(162,318)	(44,496)	-	7,310,951	(4,086,476)	3,821,423	

Remaining Unallocated Measure C Funds

3,821,423

Measure C Restricted Account Balance
(as per J. Tippett 4/19/23)

3,624,023.00




Minimum true-up required to bring Measure C Funds up to unallocated balance as of 4/17/23.

197,400



P.O. Box 15284
Wilmington, DE 19850

Customer service information

-  Customer service: 1.888.400.9009
-  bankofamerica.com
-  Bank of America, N.A.
P.O. Box 25118
Tampa, FL 33622-5118

MENDOCINO COAST HEALTH CARE DISTRICT
DBA MENDOCINO COAST DISTRICT HOSPITAL
700 RIVER DR
FORT BRAGG, CA 95437-5403

Your Full Analysis Business Checking

for March 1, 2023 to March 31, 2023

Account number: [REDACTED] 0155

MENDOCINO COAST HEALTH CARE DISTRICT DBA MENDOCINO COAST DISTRICT HOSPITAL

Account summary

Beginning balance on March 1, 2023	\$2,456,899.34
Deposits and other credits	0.00
Withdrawals and other debits	-54.95
Checks	-0.00
Service fees	-749.28
Ending balance on March 31, 2023	\$2,456,095.11

of deposits/credits: 0
 # of withdrawals/debits: 3
 # of days in cycle: 31
 Average ledger balance: \$2,456,435.26

Withdrawals and other debits

Date	Transaction description	Customer reference	Bank reference	Amount
03/02/23	FISERV MERCHANT DES:FEE ID:430132212093978 INDN:MENDOCINO COAST HOSP CO ID:DXXXXXXXXX CCD		902561006355967	-34.95
03/02/23	MERCHANT SERVICE DES:MERCH FEE ID:8012578194 INDN:MENDOCINO COAST DISTRI CO ID:1841010148 CCD		906660018737526	-20.00

Total withdrawals and other debits **-\$54.95**

Service fees

Date	Transaction description	Amount
03/15/23	02/23 ACCT ANALYSIS FEE	-749.28

Total service fees **-\$749.28**

Note your Ending Balance already reflects the subtraction of Service Fees.

Daily ledger balances

Date	Balance (\$)	Date	Balance(\$)	Date	Balance (\$)
03/01	2,456,899.34	03/02	2,456,844.39	03/15	2,456,095.11

BANK OF AMERICA, N.A.
 PO BOX 15284
 WILMINGTON DE 19850

Account Number ██████████ 1263
 01 01 149 01 M0000 E# 0
 Last Statement: 02/28/2023
 This Statement: 03/31/2023

Customer Service
 1-888-400-9009

MENDOCINO COAST HEALTH CARE
 DISTRICT
 MENDOCINO COAST DISTRICT HOSPITAL
 MASTER ACCOUNT
 700 RIVER DR
 FORT BRAGG CA 95437-5403

Page 1 of 6

PUBLIC FUNDS CHECKING

Account Summary Information

Statement Period 03/01/2023 - 03/31/2023	Statement Beginning Balance	98,786.28
Number of Deposits/Credits 62	Amount of Deposits/Credits	205,947.44
Number of checks 0	Amount of checks	.00
Number of Other Debits 1	Amount of Other Debits	543.15
	Statement Ending Balance	304,190.57
Number of Enclosures 0	Service Charge	.00

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
03/01		2,112.18	BLUE SHIELD CA DES:HCCLAIMPMT ID:202302270022748 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23058B100012661300*1940360524~	59018221039
03/01		4,206.31	BLUE SHIELD CA DES:HCCLAIMPMT ID:202302270001582 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23058B100000492900*1940360524~	59007843288
03/02		5,078.70	BLUE SHIELD CA DES:HCCLAIMPMT ID:202302280021576 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23059B100015578300*1940360524~	60012337173
03/02		8,783.39	BLUE SHIELD CA DES:HCCLAIMPMT ID:202302280001812 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23059B100001155600*1940360524~	60000640727
03/03		507.21	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303010020782 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23060B100012799000*1940360524~	61010981106
03/06		188.93	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303020021899 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23061B100009762100*1940360524~	62016415435
03/06		288.75	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303020006399 INDN:NORTH COAST FAMILY HEA CO ID:7940360524 CCD PMT INFO:TRN*1*23061B100014723900*1940360524~	62009027327
03/06		524.53	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303020021900 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23061B100016037200*1940360524~	62016415437
03/06		4,658.42	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303020001547 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23061B100000579100*1940360524~	62009017623
03/07		282.32	BLUE CROSS CA5C DES:HCCLAIMPMT ID:3204062934 INDN:NORTH COAST FAMILY HEA CO ID:9953760980 CCD PMT INFO:TRN*1*3204062934*1953760980\	62013911686
03/07		477.35	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303030001755 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23062B100014640200*1940360524~	65008393576
03/07		477.35	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303030022021 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23062B100017422300*1940360524~	65017205161
03/07		4,153.05	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303030001754 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23062B100001230400*1940360524~	65008393574

BANK OF AMERICA, N.A.
PO BOX 15284
WILMINGTON DE 19850

Account Number [REDACTED] 263
01 01 149 01 M0000 E# 0
Last Statement: 02/28/2023
This Statement: 03/31/2023

Customer Service
1-888-400-9009

MENDOCINO COAST HEALTH CARE

Page 2 of 6

PUBLIC FUNDS CHECKING

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
03/08		98.27	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303060018006 INDN:NORTH COAST FAMILY HEA CO ID:E940360524 CCD PMT INFO:TRN*1*23065B100017559400*1940360524~	66005929474
03/08		163.96	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303060010760 INDN:NORTH COAST FAMILY HEA CO ID:7940360524 CCD PMT INFO:TRN*1*23065B100007544400*1940360524~	66005914981
03/08		348.58	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303060022716 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23065B100020315500*1940360524~	66011872342
03/08		527.00	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303060022715 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23065B100012842100*1940360524~	66011872340
03/08		8,560.50	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303060001776 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23065B10000552700*1940360524~	66005897013
03/09		266.60	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303070016557 INDN:NORTH COAST FAMILY HEA CO ID:E940360524 CCD PMT INFO:TRN*1*23066B100019498000*1940360524~	67006946197
03/09		1,452.62	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303070021438 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23066B100014611900*1940360524~	67009655816
03/09		4,881.81	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303070001625 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23066B100001172000*1940360524~	67006720739
03/10		904.47	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303080021506 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23067B100013353000*1940360524~	68009727336
03/10		2,204.43	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303080001879 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23067B100000833100*1940360524~	68007062106
03/13		102.43	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303090016507 INDN:NORTH COAST FAMILY HEA CO ID:E940360524 CCD PMT INFO:TRN*1*23068B100014609600*1940360524~	69009672580
03/13		597.56	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303090021088 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23068B100010994500*1940360524~	69009964568
03/13		5,687.92	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303090001631 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23068B10000623000*1940360524~	69009642827
03/14		48.40	BLUE CROSS CA5C DES:HCCLAIMPMT ID:3204707875 INDN:NORTH COAST FAMILY HEA CO ID:9953760980 CCD PMT INFO:TRN*1*3204707875*1953760980\	69014508378
03/14		1,071.78	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303100021743 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23069B100016524800*1940360524~	72016679876
03/14		2,695.25	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303100001759 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23069B100001292800*1940360524~	72008974874

BANK OF AMERICA, N.A.
PO BOX 15284
WILMINGTON DE 19850

Account Number [REDACTED] 1263
01 01 149 01 M0000 E# 0
Last Statement: 02/28/2023
This Statement: 03/31/2023

Customer Service
1-888-400-9009

MENDOCINO COAST HEALTH CARE

Page 3 of 6

PUBLIC FUNDS CHECKING

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
03/15		8,373.98	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303130022344 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23072B100012220000*1940360524~	73011281442
03/15		12,316.62	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303130001672 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23072B100000506100*1940360524~	73005103892
03/16		29.04	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303140016533 INDN:NORTH COAST FAMILY HEA CO ID:E940360524 CCD PMT INFO:TRN*1*23073B100018967300*1940360524~	74007498550
03/16		840.00	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303140021120 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23073B100014847700*1940360524~	74011668885
03/16		23,711.86	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303140001657 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23073B100001163000*1940360524~	74007468797
03/17		74.18	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303150021383 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23074B100011685300*1940360524~	75013792242
03/17		18,599.49	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303150001674 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23074B100000638500*1940360524~	75008429955
03/20		633.24	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303160021445 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23075B100011277200*1940360524~	76009107983
03/20		8,256.37	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303160001646 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23075B100000664200*1940360524~	76000461476
03/21		37.40	BLUE CROSS CA5C DES:HCCLAIMPMT ID:3205354264 INDN:NORTH COAST FAMILY HEA CO ID:9953760980 CCD PMT INFO:TRN*1*3205354264*1953760980\	76004852686
03/21		14,925.85	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303170001785 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23076B100001395100*1940360524~	79009200460
03/22		81.56	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303200001735 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23079B100009773000*1940360524~	80004877264
03/22		783.73	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303200001734 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23079B100000529500*1940360524~	80004877262
03/22		1,912.35	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303200023160 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23079B100012608000*1940360524~	80009268241
03/23		1,867.33	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303210006682 INDN:MENDOCINO COAST HOME H CO ID:7940360524 CCD PMT INFO:TRN*1*23080B100020510500*1940360524~	81005279974
03/23		4,648.95	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303210021656 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23080B100014914600*1940360524~	81006344626

BANK OF AMERICA, N.A.
PO BOX 15284
WILMINGTON DE 19850

Account Number [REDACTED] 1263
01 01 149 01 M0000 E# 0
Last Statement: 02/28/2023
This Statement: 03/31/2023

Customer Service
1-888-400-9009

MENDOCINO COAST HEALTH CARE

Page 4 of 6

PUBLIC FUNDS CHECKING

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
03/23		6,898.84	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303210001679 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23080B100001112100*1940360524~	81005269968
03/24		803.53	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303220021998 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23081B100012477500*1940360524~	82005481703
03/24		9,432.85	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303220001708 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23081B100000685600*1940360524~	82005597017
03/27		56.53	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303230006191 INDN:NORTH COAST FAMILY HEA CO ID:7940360524 CCD PMT INFO:TRN*1*23082B100004932000*1940360524~	83007264370
03/27		122.76	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303230017884 INDN:NORTH COAST FAMILY HEA CO ID:F940360524 CCD PMT INFO:TRN*1*23082B100013005500*1940360524~	83007287758
03/27		2,518.77	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303230001531 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23082B100000687300*1940360524~	83007255050
03/28		119.55	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303240021087 INDN:MENDOCINO COAST DISTRI CO ID:A940360524 CCD PMT INFO:TRN*1*23083B100016377100*1940360524~	86020028441
03/28		6,250.53	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303240001614 INDN:MENDOCINO COAST DISTRI CO ID:7940360524 CCD PMT INFO:TRN*1*23083B100001281900*1940360524~	86007157001
03/29		130.61	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303270027162 INDN:NORTH COAST FAMILY HEA CO ID:A940360524 CCD PMT INFO:TRN*1*23086B100016825000*1940360524~	87014255614
03/29		671.87	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303270007298 INDN:MENDOCINO COAST HOME H CO ID:7940360524 CCD PMT INFO:TRN*1*23086B100019871700*1940360524~	87002575977
03/29		18,819.20	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303270001811 INDN:ADVENTIST HEALTH MENDO CO ID:7940360524 CCD PMT INFO:TRN*1*23086B100000717200*1940360524~	87002565003
03/30		55.18	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303280024073 INDN:NORTH COAST FAMILY HEA CO ID:A940360524 CCD PMT INFO:TRN*1*23087B100017433500*1940360524~	88015267537
03/31		97.59	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303290017614 INDN:NORTH COAST FAMILY HEA CO ID:E940360524 CCD PMT INFO:TRN*1*23088B100015570300*1940360524~	89008765373
03/31		102.28	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303290010474 INDN:NORTH COAST FAMILY HEA CO ID:7940360524 CCD PMT INFO:TRN*1*23088B100007140900*1940360524~	89008751092
03/31		130.61	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303290024188 INDN:MENDOCINO COAST HOSP E CO ID:A940360524 CCD PMT INFO:TRN*1*23088B100013462300*1940360524~	89007530323
03/31		241.20	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303290020547 INDN:NORTH COAST FAMILY HEA CO ID:F940360524 CCD PMT INFO:TRN*1*23088B100014807500*1940360524~	89008771240



BANK OF AMERICA, N.A.
 PO BOX 15284
 WILMINGTON DE 19850

Account Number [REDACTED] 1263
 01 01 149 01 M0000 E# 0
 Last Statement: 02/28/2023
 This Statement: 03/31/2023

Customer Service
 1-888-400-9009

MENDOCINO COAST HEALTH CARE

PUBLIC FUNDS CHECKING

Deposits and Credits

Date Posted	Customer Reference	Amount	Description	Bank Reference
03/31		1,053.52	BLUE SHIELD CA DES:HCCLAIMPMT ID:202303290006841 INDN:NORTH COAST FAMILY HEA CO ID:7940360524 CDD PMT INFO:TRN*1*23088B100005253800*1940360524~	89008743826

Withdrawals and Debits

Other Debits

Date Posted	Customer Reference	Amount	Description	Bank Reference
03/15		543.15	Account Analysis Fee ANALYSIS CHARGE FEBRUARY BILLING FOR SUBSIDIARY 00957-00000	08790004776

Daily Balances

Date	Ledger Balance	Collected Balance	Date	Ledger Balance	Collected Balance
02/28	98,786.28	98,786.28	03/16	204,864.70	204,864.70
03/01	105,104.77	105,104.77	03/17	223,538.37	223,538.37
03/02	118,966.86	118,966.86	03/20	232,427.98	232,427.98
03/03	119,474.07	119,474.07	03/21	247,391.23	247,391.23
03/06	125,134.70	125,134.70	03/22	250,168.87	250,168.87
03/07	130,524.77	130,524.77	03/23	263,583.99	263,583.99
03/08	140,223.08	140,223.08	03/24	273,820.37	273,820.37
03/09	146,824.11	146,824.11	03/27	276,518.43	276,518.43
03/10	149,933.01	149,933.01	03/28	282,888.51	282,888.51
03/13	156,320.92	156,320.92	03/29	302,510.19	302,510.19
03/14	160,136.35	160,136.35	03/30	302,565.37	302,565.37
03/15	180,283.80	180,283.80	03/31	304,190.57	304,190.57



BANK OF AMERICA, N.A.
 PO BOX 15284
 WILMINGTON DE 19850

Account Number [REDACTED] 1268
 01 01 140 01 M0000 E# 0
 Last Statement: 02/28/2023
 This Statement: 03/31/2023

IMG
 Customer Service
 1-888-400-9009

MENDOCINO COAST HEALTH CARE
 DISTRICT
 MENDOCINO COAST DISTRICT HOSPITAL
 ACCOUNTS PAYABLE
 700 RIVER DR
 FORT BRAGG CA 95437-5403

PUBLIC FUNDS CHECKING

Account Summary Information

Statement Period 03/01/2023 - 03/31/2023	Statement Beginning Balance	174,273.90
Number of Deposits/Credits 0	Amount of Deposits/Credits	.00
Number of Checks 0	Amount of Checks	.00
Number of Other Debits 0	Amount of Other Debits	.00
	Statement Ending Balance	174,273.90
Number of Enclosures 0		
	Service Charge	.00

Daily Balances

<u>Date</u>	<u>Ledger Balance</u>	<u>Collected Balance</u>	<u>Date</u>	<u>Ledger Balance</u>	<u>Collected Balance</u>
02/28	174,273.90	174,273.90	03/31	174,273.90	174,273.90



BANK OF AMERICA, N.A.
 PO BOX 15284
 WILMINGTON DE 19850

Account Number [REDACTED] 1282
 01 01 149 01 M0000 E# 0
 Last Statement: 02/28/2023
 This Statement: 03/31/2023

Customer Service
 1-888-400-9009

MENDOCINO COAST HEALTH CARE
 DISTRICT
 MENDOCINO COAST DISTRICT HOSPITAL
 PAYROLL
 700 RIVER DR
 FORT BRAGG CA 95437-5403

PUBLIC FUNDS CHECKING

Account Summary Information

Statement Period 03/01/2023 - 03/31/2023	Statement Beginning Balance	6,238.47
Number of Deposits/Credits 0	Amount of Deposits/Credits	.00
Number of Checks 0	Amount of Checks	.00
Number of Other Debits 0	Amount of Other Debits	.00
	Statement Ending Balance	6,238.47
Number of Enclosures 0	Service Charge	.00

Daily Balances

<u>Date</u>	<u>Ledger Balance</u>	<u>Collected Balance</u>	<u>Date</u>	<u>Ledger Balance</u>	<u>Collected Balance</u>
02/28	6,238.47	6,238.47	03/31	6,238.47	6,238.47

BANK OF AMERICA, N.A.
PO BOX 15284
WILMINGTON DE 19850

Account Number [REDACTED] 3743
01 01 149 01 M0000 E# 0
Last Statement: 02/28/2023
This Statement: 03/31/2023

Customer Service
1-888-400-9009

MENDOCINO COAST HEALTH CARE
DISTRICT
DBA MENDOCINO COAST HOME HEALTH
700 RIVER DR
FORT BRAGG CA 95437-5403

Page 1 of 2

PUBLIC FUNDS CHECKING

Account Summary Information

Statement Period 03/01/2023 - 03/31/2023	Statement Beginning Balance	38,209.58
Number of Deposits/Credits	0 Amount of Deposits/Credits	.00
Number of Checks	0 Amount of Checks	.00
Number of Other Debits	2 Amount of Other Debits	1,268.07
	Statement Ending Balance	36,941.51
Number of Enclosures	0	
	Service Charge	.00

Withdrawals and Debits

Other Debits				
Date	Customer		Bank	
Posted	Reference	Amount	Description	Reference
03/08		132.47	MENDOCINO COMMUN DES:PY03/07/23 ID:ID 20836	66019677851
			INDN:MENDOCINO COAST HOSPIC CO ID:94-6002711 PPD	
03/15		1,135.60	Account Analysis Fee	08790005767
			ANALYSIS CHARGE FEBRUARY BILLING FOR	
			SUBSIDIARY 00957-00001	

Daily Balances

Date	Ledger Balance	Collected Balance	Date	Ledger Balance	Collected Balance
02/28	38,209.58	38,209.58	03/15	36,941.51	36,941.51
03/08	38,077.11	38,077.11	03/31	36,941.51	36,941.51



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BANK OF AMERICA, N.A.
PO BOX 15284
WILMINGTON DE 19850

Account Number ██████████ 7680
01 01 149 05 M0000 E# 0
Last Statement: 02/28/2023
This Statement: 03/31/2023

DNP

Customer Service
1-888-400-9009

MENDOCINO COAST HEALTH CARE
DISTRICT
DBA MENDOCINO COAST HOME HEALTH
MCHH - PAYROLL
700 RIVER DR
FORT BRAGG CA 95437-5403

Page 1 of 2

PUBLIC FUNDS CHECKING

Account Summary Information

Statement Period 03/01/2023 - 03/31/2023	Statement Beginning Balance	21,663.14
Number of Deposits/Credits 0	Amount of Deposits/Credits	.00
Number of Checks 0	Amount of Checks	.00
Number of Other Debits 0	Amount of Other Debits	.00
	Statement Ending Balance	21,663.14
Number of Enclosures 0	Service Charge	.00




Daily Balances

Date	Ledger Balance	Collected Balance	Date	Ledger Balance	Collected Balance
02/28	21,663.14	21,663.14	03/31	21,663.14	21,663.14

ADDRESS SERVICE REQUESTED

MENDOCINO COAST HEALTH CARE DISTRICT
MEASURE C RESTRICTED FUND
PO BOX 579
FORT BRAGG CA 95437-0579

Service With Solutions

-  Speak with a Banker: 1-800-922-8742
-  Automated Phone Banking: 1-844-822-2447
-  Online Banking: TriCountiesBank.com

IMPORTANT NOTICE:

As a result of recent system outages, Tri Counties Bank will waive or reverse certain fees related to the incident.

Your business is very important to us.
For more information, visit TriCountiesBank.com/alert.

Member FDIC

Overall Balance Summary

Account Type	Account Number	Ending Balance
Business Analysis Images	██████████5258	\$3,027,075.49




Business Analysis Images-██████████5258**Account Summary**

Date	Description	Amount
03/01/2023	Beginning Balance	\$3,027,075.49
	0 Credit(s) This Period	\$0.00
	0 Debit(s) This Period	\$0.00
03/31/2023	Ending Balance	\$3,027,075.49

ADDRESS SERVICE REQUESTED

MENDOCINO COAST HEALTH CARE DISTRICT
PO BOX 579
FORT BRAGG CA 95437-0579

Service With Solutions

-  Speak with a Banker: 1-800-922-8742
-  Automated Phone Banking: 1-844-822-2447
-  Online Banking: TriCountiesBank.com

IMPORTANT NOTICE:

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Member FDIC

Overall Balance Summary




Account Type	Account Number	Ending Balance
Business Analysis Images	[REDACTED] 5861	\$1,012,771.37

Business Analysis Images [REDACTED] 861

Account Summary

Date	Description	Amount
03/01/2023	Beginning Balance	\$1,012,771.37
	0 Credit(s) This Period	\$0.00
	0 Debit(s) This Period	\$0.00
03/31/2023	Ending Balance	\$1,012,771.37

ADDRESS SERVICE REQUESTEDMENDOCINO COAST HEALTH CARE DISTRICT
DEPOSIT ACCOUNT
PO BOX 579
FORT BRAGG CA 95437-0579**Service With Solutions**

-  Speak with a Banker: 1-800-922-8742
-  Automated Phone Banking: 1-844-822-2447
-  Online Banking: TriCountiesBank.com

IMPORTANT NOTICE:

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Member FDIC

Overall Balance Summary

Account Type	Account Number	Ending Balance
Business Analysis Images	[REDACTED] 7219	\$990,437.31

Business Analysis Images - [REDACTED] 7219**Account Summary**

Date	Description	Amount
03/01/2023	Beginning Balance	\$167,087.00
	2 Credit(s) This Period	\$875,041.50
	1 Debit(s) This Period	\$51,691.19
03/31/2023	Ending Balance	\$990,437.31

Deposits

Date	Description	Amount
03/13/2023	REMOTE CAPTURE DEP	\$875,000.00

Statement Ending 03/31/2023

MENDOCINO COAST HEALTH CARE

Page 3 of 4

Account Number [REDACTED] 7219

Business Analysis Images-[REDACTED] 7219 (continued)




Electronic Credits

Date	Description	Amount
03/03/2023	PROFESSIONAL FIN REMITTANCE T HEALTH MENDOCINO COA	\$41.50

Other Debits

Date	Description	Amount
03/03/2023	Wire Out/169761/Bank of New Yo	\$51,691.19

ADDRESS SERVICE REQUESTEDMENDOCINO COAST HEALTH CARE DISTRICT
HOSPITAL ACCOUNTS PAYABLE
PO BOX 579
FORT BRAGG CA 95437-0579**Service With Solutions**

-  Speak with a Banker: 1-800-922-8742
-  Automated Phone Banking: 1-844-822-2447
-  Online Banking: TriCountiesBank.com

IMPORTANT NOTICE:

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For more information, visit TriCountiesBank.com/alert.

Member FDIC

Overall Balance Summary

Account Type	Account Number	Ending Balance
Business Analysis Images	[REDACTED] 7244	\$155,818.30

Business Analysis Images-[REDACTED] 7244**Account Summary**

Date	Description	Amount
03/01/2023	Beginning Balance	\$181,261.45
	2 Credit(s) This Period	\$28,294.14
	22 Debit(s) This Period	\$53,737.29
03/31/2023	Ending Balance	\$155,818.30

Electronic Credits

Date	Description	Amount
03/27/2023	California Healt MCHD-2301- Mendocino Coast Health	\$14,492.12
03/27/2023	California Healt MCHD-2302/ Mendocino Coast Health	\$13,802.02

Statement Ending 03/31/2023

MENDOCINO COAST HEALTH CARE

Page 3 of 4

Account Number [REDACTED] 7244

Business Analysis Images [REDACTED] 7244 (continued)

Electronic Debits

Date	Description	Amount
03/02/2023	MCN Invoices <i>Mendocino Coast Health</i>	\$84.21
03/02/2023	K. MCKEE & COMPA SALE <i>MENDOCINO COAST HEALTH</i>	\$245.00
03/07/2023	P&A Group P&A Group <i>MENDOCINO COAST HEALTH</i>	\$600.00
03/08/2023	BETA Healthcare Invoices <i>Mendocino Coast Health</i>	\$866.09
03/13/2023	K. MCKEE & COMPA SALE <i>MENDOCINO COAST HEALTH</i>	\$420.00
03/20/2023	melio Melio <i>Mendocino Coast Health</i>	\$1.50
03/20/2023	melio Mendo Lith <i>Mendocino Coast Health</i>	\$73.38
03/20/2023	melio Streamline <i>Mendocino Coast Health</i>	\$200.00
03/20/2023	melio Divine Des <i>Mendocino Coast Health</i>	\$339.80
03/20/2023	MBI SETL <i>MED-I-BANK</i>	\$600.00
03/21/2023	P&A Group P&A Group <i>MENDOCINO COAST HEALTH</i>	\$600.00
03/22/2023	Pelican Storage Invoices <i>Mendocino Coast Health</i>	\$720.00
03/23/2023	melio Melio <i>Mendocino Coast Health</i>	\$1.50
03/23/2023	melio Melio <i>Mendocino Coast Health</i>	\$1.50
03/23/2023	melio Melio <i>Mendocino Coast Health</i>	\$1.50
03/23/2023	melio Sara Sprin <i>Mendocino Coast Health</i>	\$9.00
03/23/2023	melio Divine Des <i>Mendocino Coast Health</i>	\$207.54
03/23/2023	melio Willdan Fi <i>Mendocino Coast Health</i>	\$2,375.00
03/29/2023	melio Melio <i>Mendocino Coast Health</i>	\$1.50
03/29/2023	CHFFA TAX PAYMNT <i>MENDOCINO COAST HEALTH</i>	\$13,802.02
03/29/2023	melio Devenney G <i>Mendocino Coast Health</i>	\$32,492.30
03/31/2023	INTUIT * CHECKS / F <i>JADE TIPPETT</i>	\$95.45

California State Treasurer
Fiona Ma, CPA



Local Agency Investment Fund
P.O. Box 942809
Sacramento, CA 94209-0001
(916) 653-3001

April 03, 2023

[LAIF Home](#)
[PMIA Average](#)
[Monthly Yields](#)

MENDOCINO COAST HEALTH CARE DISTRICT

J. TIPPETT, TREASURER
P.O. BOX 579
FORT BRAGG, CA 95437

[Tran Type Definitions](#)

Account Number: [REDACTED]

March 2023 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	3,519,951.91
Total Withdrawal:	0.00	Ending Balance:	3,519,951.91



Savings Bank
OF MENDOCINO COUNTY
Member FDIC

Available for your mobile device: Apple® & Android® Apps

P.O. Box 3600 • Ukiah, CA 95482
(707) 462-6613
www.savingsbank.com

Return Service Requested

00000502-0002005-0001-0002-MIMR0006790331231494

MENDOCINO COAST HEALTH CARE DISTRICT
MENDOCINO COAST DIST. HOSPITAL PLAN FUND
700 RIVER DR
FORT BRAGG CA 95437-5403

CHECKING

Page Number: 1 of 2
Account Number: 4233748
Date: 03/31/23

FREE ON-SITE SHREDDING
5/4/23 Lakeport, 5/12/23 Fort Bragg, 5/19/23 Ukiah, 5/25/23 Willits
For times and locations: www.savingsbank.com
PLUS, HELP SHRED HUNGER
Non-perishable food will be accepted for local food banks.
Please review the last page of this statement
for important updates to certain fees.

CHECKING SUMMARY OF ACCOUNT Acct 4233748

Beginning Balance	3/01/23	30,070.94	
Deposits / Misc Credits	1	1.28	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	3/31/23	30,072.22	**
Service Charge		.00	
Interest Paid Thru 3/31/23		1.28	
Interest Paid Year To Date		3.71	
Annual Percentage Yield Earned		.05%	
Number of Days for A.P.Y.E.		31	
Average Balance for A.P.Y.E.		30,070.94	

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
3/31	INTEREST EARNED	1.28	

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
3/31	30,072.22				



*indicates a break in check sequence numbers



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(707) 462-6613
www.savingsbank.com

Return Service Requested

00000490-0001957-0001-0002-MIMR0006790331231494

MENDOCINO COAST HEALTH CARE DISTRICT
GIFT & MEMORIAL
700 RIVER DR
FORT BRAGG CA 95437-5403

CHECKING

Page Number: 1 of 2
Account Number: 4230686
Date: 03/31/23

FREE ON-SITE SHREDDING
5/4/23 Lakeport, 5/12/23 Fort Bragg, 5/19/23 Ukiah, 5/25/23 Willits
For times and locations: www.savingsbank.com
PLUS, HELP SHRED HUNGER
Non-perishable food will be accepted for local food banks.
Please review the last page of this statement
for important updates to certain fees.

CHECKING

SUMMARY OF ACCOUNT

Acct 4230686

Beginning Balance	3/01/23	.64	
Deposits / Misc Credits	0	.00	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	3/31/23	.64	**
Service Charge		.00	
Average Balance		0	



*indicates a break in check sequence numbers

00000490-0001957-0001-0002-MIMR0006790331231494(00000490-000001959



Savings Bank
OF MENDOCINO COUNTY
Member FDIC

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P.O. Box 3600 • Ukiah, CA 95482
(707) 462-6613
www.savingsbank.com

Return Service Requested

00000488-0001949-0001-0002-MIMR0006790331231494

MENDOCINO COAST HEALTH CARE DISTRICT
CORPORATE ACCOUNT
700 RIVER DR
FORT BRAGG CA 95437-5403

CHECKING

Page Number: 1 of 2
Account Number: 4230660
Date: 03/31/23

FREE ON-SITE SHREDDING
5/4/23 Lakeport, 5/12/23 Fort Bragg, 5/19/23 Ukiah, 5/25/23 Willits
For times and locations: www.savingsbank.com
PLUS, HELP SHRED HUNGER
Non-perishable food will be accepted for local food banks.
Please review the last page of this statement
for important updates to certain fees.

CHECKING

SUMMARY OF ACCOUNT

Acct 4230660

Beginning Balance	3/01/23	13,903.81	
Deposits / Misc Credits	1	.59	
Withdrawals / Misc Debits	1	17.62	
** Ending Balance	3/31/23	13,886.78	**
Service Charge		17.62	
Interest Paid Thru 3/31/23		.59	
Interest Paid Year To Date		1.71	
Annual Percentage Yield Earned		.05%	
Number of Days for A.P.Y.E.		31	
Average Balance for A.P.Y.E.		13,894.71	

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
3/16	ACCOUNT ANALYSIS SERVICE CHARGE		17.62
3/31	INTEREST EARNED	.59	

Daily Balance Summary

Date	Balance	Date	Balance
3/16	13,886.19	3/31	13,886.78



*indicates a break in check sequence numbers

00000488-0001949-0001-0002-MIMR0006790331231494



Savings Bank
OF MENDOCINO COUNTY
Member FDIC

Available for your mobile device: Apple® & Android® Apps

P.O. Box 3600 • Ukiah, CA 95482
(707) 462-6613
www.savingsbank.com

Return Service Requested

00000489-0001953-0001-0002-MIMR0006790331231494

MENDOCINO COAST HEALTH CARE DISTRICT
HOME HEALTH AND HOSPICE
700 RIVER DR
FORT BRAGG CA 95437-5403

CHECKING

Page Number: 1 of 2
Account Number: 4230678
Date: 03/31/23

FREE ON-SITE SHREDDING
5/4/23 Lakeport, 5/12/23 Fort Bragg, 5/19/23 Ukiah, 5/25/23 Willits
For times and locations: www.savingsbank.com
PLUS, HELP SHRED HUNGER
Non-perishable food will be accepted for local food banks.
Please review the last page of this statement
for important updates to certain fees.

CHECKING SUMMARY OF ACCOUNT Acct 4230678

Beginning Balance	3/01/23	73,926.00	
Deposits / Misc Credits	1	3.14	
Withdrawals / Misc Debits	0	.00	
** Ending Balance	3/31/23	73,929.14	**
Service Charge		.00	
Interest Paid Thru 3/31/23		3.14	
Interest Paid Year To Date		9.12	
Annual Percentage Yield Earned		.05%	
Number of Days for A.P.Y.E.		31	
Average Balance for A.P.Y.E.		73,926.00	

Miscellaneous Debits and Credits

Date	Description	Deposit	Withdrawal
3/31	INTEREST EARNED	3.14	

Daily Balance Summary

Date	Balance	Date	Balance	Date	Balance
3/31	73,929.14				



*indicates a break in check sequence numbers

00000489-0001953-0001-0002-MIMR0006790331231494(000000489)-000001955

T

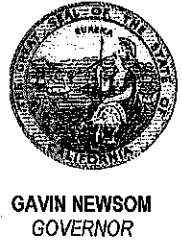
A

B

3



State of California—Health and Human Services Agency
Department of Health Care Services



SEP 24 2021

Judson Howe, CFO
North Coast Family
700 River Drive
Fort Bragg, CA 95437-5403

NOTICE OF TENTATIVE SETTLEMENT TO RECONCILIATION REQUEST
PROVIDER LEGAL NAME: MENDOCINO COAST HEALTH CARE DISTRICT
DBA: NORTH COAST FAMILY
NATIONAL PROVIDER IDENTIFIER: 1124220249
FISCAL PERIOD ENDED: JUNE 30, 2019

We completed the pre-audit analysis for the Rural Health Clinic (RHC) Medi-Cal Reconciliation Review Request for the above-referenced fiscal period.

The amount presented on Schedule 1 represents 100% of the tentative Medi-Cal settlement due the State in the amount of \$457,255, for the above-referenced fiscal period.

In order to prevent overpayments to the Clinic, the Department applied a percentage of cutback to reflect the recovery from prior year reviews.

This RHC Tentative Settlement to Reconciliation Request includes the:

1. Schedule 1—Tentative Settlement Summary
2. Tentative Settlement Adjustments Schedule

The Department will perform a final review of the Clinic's Medi-Cal Prospective Payment System (PPS) Reconciliation Request at a later date, which will determine the Clinic's final settlement amount.

The Department will not adjust the Clinic's interim PPS rate at this time.

The Statement of Account Status will incorporate the Medi-Cal overpayment, which may reflect other financial transactions initiated by the Department. The State's fiscal intermediary will forward the Statement of Account Status to the provider. The Statement of Account Status will include instructions regarding payment. The total of the Statement of Account Status equals the total settlement amount on Schedule 1 of this report.

Judson Howe
Page 2

SEP 24 2021

Please contact Kanwardeep Gill, Auditor, at (916) 713-8980 or
Kanwardeep.Gill@dhcs.ca.gov if you have any questions.

for 

Maricela Orejel
Audit Manager
FQHC/RHC Section—Sacramento
Financial Audits Branch

Enclosure
Certified



Jade Tippett

From: Keo, Metrey@DHCS <Metrey.Keo@dhcs.ca.gov>
Sent: Tuesday, April 4, 2023 2:41 PM
To: Jade Tippett
Cc: Rozanski, Laura@DHCS; Lloyd, Kristi@DHCS
Subject: RE: [External]RE: Mendocino Coast Health Tentative Settlement FY2019

Jade,

Awesome! Please keep me updated as you route the payment.

Payments by Check:

Checks should be made payable to “Department of Health Care Services,” must list the appropriate NPI/AR number and should be mailed to the following address:

Department of Health Care Services
Overpayments Unit, MS 4720
PO BOX 997421
Sacramento, CA 95899-9916

Payment by Electronic Fund Transfer (EFT):

To get started, go to the EFT [website](#). Two unique EFT options are available:

- One-Time Payment – Ideal for Medi-Cal beneficiaries and entities with few claims
- Enrolled User Payment – Ideal for entities with numerous claims and multiple payments. This option allows users to schedule advance payments and track payment history.
 - Select “Register” to register as an Enrolled User - Allow DHCS 5 business days to create and confirm your new Enrolled User account

Additional Information about using EFT

In your payments, please include the following information in the backup document or individual EFT:

Reference	NPI	AR	Amount
1124220249-019	1124220249	6042130745	\$260,813.12
1124220249-020	1124220249	6042130746	\$75,391.00
1124220249-021	1124220249	6042130747	\$86,064.21
1124220249-022	1124220249	6042130748	\$309.79
Total			\$422,578.12

Please let me know if you have any questions.

Thank you,

Metrey Keo

Associate Governmental Program Analyst
Department of Health Care Services
Third Party Liability and Recovery Division
Overpayments Unit
Office: (279) 600-1773

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From: Jade Tippett <jtippett@mcdh.org>
Sent: Tuesday, April 4, 2023 12:50 PM
To: Keo, Metrey@DHCS <Metrey.Keo@dhcs.ca.gov>
Subject: RE: [External]RE: Mendocino Coast Health Tentative Settlement FY2019

Metrey,

I expect to have Board final approval on the figure \$422,578.12 on Thursday.

Please provide full information for a bank wire transfer including the name and address of the beneficiary.

Thank you,

--j

PLEASE NOTE NEW MAILING ADDRESS BELOW. THANKS!

Jade Tippett
Treasurer
Mendocino Coast Health Care District
P.O. Box 579
Fort Bragg, CA 95437
<https://mchcd.org>
jtippett@mcdh.org
Mobile: 707-489-4986

From: Keo, Metrey@DHCS <Metrey.Keo@dhcs.ca.gov>
Sent: Tuesday, April 4, 2023 12:31 PM
To: Jade Tippett <jtippett@mcdh.org>
Cc: Lloyd, Kristi@DHCS <Kristi.Lloyd@dhcs.ca.gov>; Rozanski, Laura@DHCS <Laura.Rozanski@dhcs.ca.gov>
Subject: RE: [External]RE: Mendocino Coast Health Tentative Settlement FY2019

Hi Jade,

At this time, the repayment plan that I sent are for the ARs are for the tentative settlement for FYE 2019. I understand that you are still working with Audits and Investigations on the final settlement and once those ARs are established we can create a new repayment plan. We are unable to waive the interest, which is statutory, pursuant to Welfare and Institutions Code section 14171(g). Interest accrues monthly at seven percent per annum, which began on the 61st day after the establishment of the tentative FYE 2019 ARs, so if you pay the tentative settlement ARs entirely at this time, interest will not continue to accrue. The current balance for the tentative FYE 2019 ARs is \$422,578.12. Let us know if you wish to pay these ARs in full. If you choose to proceed with a 12 month repayment plan, interest will continue to accrue each month.

Once the final settlement for FYE 2019 is completed, reach out to our program to establish a repayment plan or pay the debts in full, as interest will begin to accrue on those ARs on the 61st day after the debts are established.

Thank you,

Metrey Keo

Associate Governmental Program Analyst
Department of Health Care Services
Third Party Liability and Recovery Division
Overpayments Unit
Office: (279) 600-1773

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From: Jade Tippett <jtippett@mcdh.org>
Sent: Friday, March 31, 2023 1:54 PM
To: Keo, Metrey@DHCS <Metrey.Keo@dhcs.ca.gov>
Cc: Lloyd, Kristi@DHCS <Kristi.Lloyd@dhcs.ca.gov>; Rozanski, Laura@DHCS <Laura.Rozanski@dhcs.ca.gov>
Subject: [External]RE: Mendocino Coast Health Tentative Settlement FY2019

Metrey,

The Board authorized the payment last night. If the collection agency offer of waiving all or part of the interest still on the table. I'd like to arrive at a final figure by Monday so I can make the transfer.

Thank you.

PLEASE NOTE THE CHANGE OF MAILING ADDRESS

--j

Jade Tippett
Treasurer
Mendocino Coast Health Care District
P.O. Box 579
Fort Bragg, CA 95437
<https://mchcd.org>
jtippett@mcdh.org
Mobile: 707-489-4986

From: Keo, Metrey@DHCS <Metrey.Keo@dhcs.ca.gov>
Sent: Friday, March 10, 2023 4:31 PM
To: Jade Tippett <jtippett@mcdh.org>
Cc: Lloyd, Kristi@DHCS <Kristi.Lloyd@dhcs.ca.gov>; Rozanski, Laura@DHCS <Laura.Rozanski@dhcs.ca.gov>
Subject: Mendocino Coast Health Tentative Settlement FY2019

Hello Mr. Tippet,

We will proceed with your request for a 30-day pause on collection efforts as you work with Kristi discussing details of the audits. Attached is a 12-month repay option starting 4/10/2023. The ARs under review have been established on 11/03/2021 and has been accruing interest since 01/04/2022 and will continue to accrue interest during your audit review. Please note that the payments listed on the attached plan were withholds that were processed on those dates. I appreciate you keeping me informed while Kristi is assisting you with further details.

Thank you,

Metrey Keo

Associate Governmental Program Analyst
Department of Health Care Services
Third Party Liability and Recovery Division
Overpayments Unit
Office: (279) 600-1773

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FQHC / RHC PPS RECONCILIATION - TENTATIVE SETTLEMENT (TRA)

PROVIDER LEGAL NAME: MENDOCINO COAST HEALTH	Fiscal Period Ended DECEMBER 31, 2020
---	---

National Provider Identifier 1124220249	SOL Date 02/28/25	Program RHC	Type Code 1003
---	-----------------------------	-----------------------	--------------------------

Supervisor	Pasia Gutierrez <i>10/19/22 CDF For</i>
Auditor	Tarandeep Brar
Budgeted Hours	2
Actual Hours	2
Date to Supervisor	9/15/2022
TRA Letter Issued	FEB 22 2023 <i>gm</i>

	<i>PERIOD 1</i>	<i>PERIOD 2</i>
Total Visits Reported	1,956	1,711
Total Payments Reported	\$695,303	\$615,670
PPS Rate	\$223.15	\$227.38
Total Amount	(\$485,444) ✓	
TRA Payment Percentage	100%	
TRA Pmt Due Provider (State)	(\$485,444)	



MICHELLE BAASS
DIRECTOR

State of California—Health and Human Services Agency
Department of Health Care Services



GAVIN NEWSOM
GOVERNOR

FEB 22 2023

Warren Tetz, CFO
Mendocino Coast Health Care District
700 River Dr
Fort Bragg, CA 95437-5403

NOTICE OF TENTATIVE SETTLEMENT TO RECONCILIATION REQUEST
PROVIDER LEGAL NAME MEDOCINO COAST HEALTH CARE DISTRICT
DBA NORTH COAST FAMILY
NATIONAL PROVIDER IDENTIFIER (NPI) 1124220249
FISCAL PERIOD ENDED DECEMBER 31, 2020

We completed the pre-audit analysis for the Rural Health Clinic (RHC) Medi-Cal Reconciliation Review Request for the above-referenced fiscal period.

The amount presented on Schedule 1 represents 100% of the tentative Medi-Cal settlement due the State in the amount of \$485,444, for the above-referenced fiscal period.

This RHC Tentative Settlement to Reconciliation Request includes the:

1. Schedule 1—Tentative Settlement Summary

The Department will perform a final review of the Clinic's Medi-Cal Prospective Payment System (PPS) Reconciliation Request at a later date, which will determine the Clinic's final settlement amount.

The Department will not adjust the Clinic's interim PPS rate at this time.

The Statement of Account Status will incorporate the Medi-Cal overpayment, which may reflect other financial transactions initiated by the Department. The State's fiscal intermediary will forward the Statement of Account Status to the provider. The Statement of Account Status will include instructions regarding payment. The total of the Statement of Account Status equals the total settlement amount on Schedule 1 of this report.

Administrator

Page 2

Date

FEB 22 2023

Please contact Tarandeep Brar, Auditor, at Tarandeep.Brar@dhcs.ca.gov if you have any questions.



Pasia Gutierrez

Audit Manager

FQHC/RHC Section—Sacramento

Financial Audits Branch

Enclosure

Certified

FINAL SETTLEMENT

FOR

MENDOCINO COAST DISTRICT HOSPITAL

FORT BRAGG CA

PROVIDER NUMBER(S):

05-1325, 05-8629, 05-Z325

FISCAL PERIOD ENDING: June 30, 2019

Date Issued: June 17, 2021



PO Box 6782
Fargo, ND 58108-6782

June 17, 2021

JUDY HOUGLAND, CONTROLLER
MENDOCINO COAST DISTRICT HOSPITAL
700 RIVER ROAD
FORT BRAGG CA 95437-5403

NOTICE OF AMOUNT OF PROGRAM REIMBURSEMENT

RE: Provider: Mendocino Coast District Hospital
Provider Number: 05-1325
Fiscal Year End: June 30, 2019
Subunits: 05-8629, 05-Z325

Dear Ms. Houglan:

Our determination, made in accordance with 42 CFR 405.1803, is supported by the enclosed adjustment report and the resultant cost report. Per this determination, the amount due is listed below:

	<u>Per As-Filed Cost Report</u>	<u>Per Final Determination</u>	<u>Difference</u>
Amount due to Provider (Program) Per Summary	\$ 1,936,749	\$ 1,814,138	\$ (122,611)
Tentative Paid to Provider (Program)		1,494,394.00	
Sequestration Adjustment		440,181.00	
Net Amount Due to Provider (Program)		<u>(\$120,437)</u>	

The amount due to Medicare will be recovered as described in the enclosed collection letter.

CMS regulations require that interest be recalculated whenever a cost report settlement determination is revised. If your facility was previously assessed interest on a settlement for this cost reporting period, the amount of interest due to the Medicare Program will be recalculated. If we determine that there has been an overpayment of interest, the amount overpaid will be refunded on a future Remittance Advice.

The enclosed adjustment report shows the individual adjustments made and includes appropriate references to the applicable laws, regulations, and instructions that were used as the basis for the adjustments.

A CMS Medicare Administrative Contractor



MENDOCINO COAST DISTRICT HOSPITAL

June 17, 2021

Page 2

If you disagree with the cost report adjustments, you have the right to appeal those adjustments. If you disagree with adjustments aggregating at least \$10,000 (\$50,000 for a group of providers appealing a common issue) in program reimbursement, your appeal is to the Provider Reimbursement Review Board PRRB).

A PRRB appeal may be filed two ways: electronically through the Office of Hearings Case and Document Management System (OH CDMS) or through a hard copy submission.

While the electronic way is not currently required, the PRRB strongly recommends all parties utilize this new electronic case management tool. To access OH CDMS, see <https://www.cms.gov/Regulations-and-Guidance/Review-Boards/PRRBReview/Electronic-Filing.html>. The webpage includes a link to the CMS Enterprise Portal as well as current registration and user manuals.

To file a hard copy PRRB appeal request, direct your appeal to:

Chairperson
Provider Reimbursement Review Board
1508 Woodlawn Drive, Suite 100
Baltimore, MD 21207
(410) 786-2671

A copy of the PRRB appeal request and subsequent correspondence should be sent to Noridian via email JEPRRBAppeals@Noridian.com as well as to Federal Specialized Services, LLC (FSS) via email prrb@fssappeals.com. In the subject line, reference the case number first (if available); followed by the case name; followed by the nature of the correspondence.

If you disagree with adjustments aggregating at least \$1,000 but less than \$10,000 in program reimbursement, your appeal is a Contractor Appeal and must be addressed to Federal Specialized Services (FSS) via email intermediary@fssappeals.com.

When email is not an option, providers filing PRRB or Contractor appeals should send their documents via U.S. mail or express delivery services to the following Noridian and FSS addresses:

PRRB Appeals/Contractor Appeals
Federal Specialized Services
1701 S. Racine Avenue
Chicago, IL 60608-4058

Provider Audit Appeals Coordinator
Noridian Healthcare Solutions, LLC
PO Box 6782
Fargo, ND 58108-6782

Please do not send any protected health information (PHI) or personally identifiable information (PII). Files containing PHI or PII will be returned to the sender.

MENDOCINO COAST DISTRICT HOSPITAL

June 17, 2021

Page 3

Should you need additional information regarding appeals, as well as the requirements for an appeal request, information is available at 42 CFR 405.1809, 405.1811, 405.1815, 405.1835, 405.1843 and the PRRB Rules, Version 2.0, dated August 29, 2018.

If you have questions, please contact our Call Center at 855-609-9960.

Sincerely,

/s/

Ellen Corwin, Director, J-E Provider Audit & Reimbursement
Provider Audit and Reimbursement Department

CTJ

Enclosure



PO Box 6782
Fargo, ND 58108-6782

June 17, 2021

**FIRST REQUEST
CERTIFIED MAIL**

JUDY HOUGLAND CONTROLLER
MENDOCINO COAST DISTRICT HOSPITAL
700 RIVER ROAD
FORT BRAGG CA 95437-5403

RE: Provider: Mendocino Coast District Hospital Initial Demand Letter
Provider Number: 05-1325
Fiscal Year End: June 30, 2019
Subunits: 05-8629, 05-Z325

Dear Ms. Houglan:

The final settlement made under the Health Insurance for the Aged Act, Title XVIII for the provider above shows an amount due the Medicare program of \$120,437.00.

As a means of collecting the amount due, we will recoup (reduce or withhold) 100% of your interim payments from your Remittance Advice starting 15 days from the date of this letter until the full amount due has been recouped or an acceptable repayment schedule, along with the first month's payment, is received. If you would prefer not to have the overpayment withheld through your remit, a check must be received in our office on or before 15 days from the date of this letter. If you have questions, please contact our Call Center at 855-609-9960.

If you wish to make arrangements for an extended repayment plan, please contact JE-ERS@noridian.com. All extended repayment schedules are subject to interest. The interest rate is determined by the Secretary of the Treasury. The current interest rate on overpayments is 9.500%. Payments are applied first to accrued interest and then to the principle.

If you are submitting a check, please make it payable to "Noridian Healthcare Solutions,

MENDOCINO COAST DISTRICT HOSPITAL

June 17, 2021

Page 2

LLC Medicare A", identify on the check what settlement the payment is to be applied to, and mail it to:

Noridian Healthcare Solutions, LLC
PO Box 6782
Fargo, ND 58108-6782

Noridian Healthcare Solutions (Noridian) offers an immediate offset option for collection of this overpayment from your Medicare claims processing payment. Please refer to the immediate offset request form found on the Noridian website:
<https://med.noridianmedicare.com/web/jea/forms>

In accordance with the Social Security Act, Section 1815(d) and 1833(j), interest will be assessed on the amount due CMS unless full payment is made within 30 days from the date of this letter. As stated in 42 CFR 405.378, interest will be assessed for each full 30-day period that payment is delayed.

We expect to hear from you shortly.

Sincerely,

/s/

Ellen Corwin, Director, J-E Provider Audit & Reimbursement
Provider Audit and Reimbursement Department

CTJ

Enclosure



PO Box 6782
Fargo, ND 58108-6782

PROVIDER NAME: Mendocino Coast District Hospital

PROVIDER NUMBERS: 05-1325, 05-8629, 05-Z325

REPORTING PERIOD ENDING: June 30, 2019

We have reviewed the provider's Medicare cost report for the cost report period stated above.

Preparation of the cost report and compliance with Medicare laws, regulations, and instructions are the responsibility of the provider's management.

We have performed a review of the cost report. The attached Medicare cost report has been adjusted, where required, for items of noncompliance discovered during our review, which are listed in the enclosed adjustment report.

This report is intended for the information of the provider and the Center for Medicare and Medicaid Services (CMS). This restriction is not intended to limit distribution of this report, which is a matter of public record, unless otherwise restricted by applicable law.

/s/

Ellen Corwin, Director, J-E Provider Audit & Reimbursement

June 17, 2021

Notice of Program Reimbursement Date

Jade Tippett

From: petrakassociates@aol.com
Sent: Wednesday, April 12, 2023 10:22 AM
To: Jade Tippett
Cc: Lee Finney
Subject: Re: Mendocino Coast District Hospital 05-1325 06/30/2020

GREAT NEWS Jade:

The Medicare auditor accepted my requested proposed audit adjustment corrections!!!. Therefore the amount due the Hospital just increased by \$610,938 to **\$2,216,235** due the Hospital!!!!

This just made my birthday great today.

Take care my friend.

Derek F. Petrak

Petrak & Associates, Inc.
2255 Morello Ave., Suite 201
Pleasant Hill, CA 94523
Office:(925) 685-1751
Cell: (925) 765-3870

-----Original Message-----

From: petrakassociates@aol.com
To: jtippett@mcdh.org <jtippett@mcdh.org>
Cc: lfinney@mcdh.org <lfinney@mcdh.org>
Sent: Mon, Apr 10, 2023 3:01 pm
Subject: Re: Mendocino Coast District Hospital 05-1325 06/30/2020

AGREE 100% Those are the Districts funds.

Derek F. Petrak

Petrak & Associates, Inc.
2255 Morello Ave., Suite 201
Pleasant Hill, CA 94523
Office:(925) 685-1751
Cell: (925) 765-3870

-----Original Message-----

From: Jade Tippett <jtippett@mcdh.org>
To: petrakassociates@aol.com <petrakassociates@aol.com>
Cc: Lee Finney <lfinney@mcdh.org>

Sent: Mon, Apr 10, 2023 2:54 pm
Subject: RE: Mendocino Coast District Hospital 05-1325 06/30/2020

I am hoping this as well. I also want to make sure that those funds are remitted to the District and not directly to Adventist Health.

Thanks,

--j

PLEASE NOTE NEW MAILING ADDRESS BELOW. THANKS!

Jade Tippet
Treasurer
Mendocino Coast Health Care District
P.O. Box 579
Fort Bragg, CA 95437
<https://mchcd.org>
jtippet@mcdh.org
Mobile: 707-489-4986

From: petrakassociates@aol.com <petrakassociates@aol.com>
Sent: Monday, April 10, 2023 2:16 PM
To: Jade Tippet <jtippet@mcdh.org>
Cc: Lee Finney <lfinney@mcdh.org>
Subject: Mendocino Coast District Hospital 05-1325 06/30/2020

Good afternoon Jade:

Just want to bring you up to speed on this Mendocino Coast Dist. Hospital's FYE June 30, 2020 Medicare audit.

I've completed my review and verification of the proposed audit adjustments and supporting workpapers. And I also prepared the audit adjustment settlement impact. Based upon the proposed audit adjustments as they are presented, the amount due the Hospital is **\$1,565,297**. However I did bring an issue to Nick's attention regarding Medicare Outpatient revenue allocation. I'm hopeful Nick will make the requested revisions which will increase the projected reimbursement by **\$650,938** from \$1,565,297 to **\$2,216,235**.

So let's keep our fingers crossed Nick makes the right decision.

Thanks, take care and have a wonderful day my friend.

Derek F. Petrak

Petrak & Associates, Inc.
2255 Morello Ave., Suite 201
Pleasant Hill, CA 94523
Office: (925) 685-1751
Cell: (925) 765-3870

-----Original Message-----

From: Jade Tippet <jtippet@mcdh.org>
To: Nick Gonzales <Nicholas.Gonzales@noridian.com>; petrakassociates@aol.com <petrakassociates@aol.com>
Cc: Lee Finney <lfinney@mcdh.org>
Sent: Mon, Apr 10, 2023 12:04 pm
Subject: RE: Mendocino Coast District Hospital 05-1325 06/30/2020

Nick,

Thank you for keeping us in the loop as this process moves forward. I think you are aware that Adventist Health took over the operation of the Mendocino Coast District Hospital on July 1, 2020.

The District has a material interest in the results of the FYE2020 cost reports and their findings.

Thank you again.

--j

PLEASE NOTE NEW MAILING ADDRESS BELOW. THANKS!

Jade Tippet
Treasurer
Mendocino Coast Health Care District
P.O. Box 579
Fort Bragg, CA 95437
<https://mchcd.org>
jtippet@mcdh.org
Mobile: 707-489-4986

From: Nick Gonzales <Nicholas.Gonzales@noridian.com>
Sent: Monday, April 10, 2023 11:31 AM
To: petrakassociates@aol.com
Cc: Jade Tippet <jtippet@mcdh.org>; Lee Finney <lfinney@mcdh.org>
Subject: Mendocino Coast District Hospital 05-1325 06/30/2020

Hello, I have completed the desk review for Mendocino Coast District Hospital 05-1325 06/30/2020 FYE. Attached please find the Audit Adjustment Report and applicable workpapers.

Please note that final supervisor review is needed and if any revisions are needed, I will be in contact.

Review the attached adjustments and if you have any questions or concerns, respond by April 24, 2023.

Thank you



Nick Gonzales

Senior Auditor, Provider Audit & Reimbursement Department
Noridian Healthcare Solutions LLC
701-715-9354 (work)
nicholas.gonzales@Noridian.com | www.noridian.com

ENABLE ACCESS TO CARE, ELIMINATE BARRIERS, ELEVATE PEOPLE.

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**Mendocino Coast Health Care District
Fund Based Accounting Framework for FYE2024 (Proposed)**

General Fund

- **District Operations**
 - Personnel Costs
 - Office Expenses
 - Board Meeting Expenses
 - D&O Insurance
 - Board HRA
 - Legal Expenses
 - Accounting Expenses
 - Utilities
 - Internet Costs
 - Website
 - Office 365
 - Memberships
 - Board Education – Consultants
 - Election Costs
- **Measure C Administrative Expenses**
 - Consultant Costs related to exemptions, etc.
 - Legal Expenses related to Measure C
 - ADA Accommodations

Measure C Restricted Fund

- **Holds Measure C Funds**
- **Reimburse AHMC Lease Fund for Completed Improvements***
- **Other expenditures***
 - * as authorized by the Measure C Committee and approved by MCHCD Board

AHMC Lease Fund

- **AHMC Lease Payment**
- **AHMC Improvement Fund Payments**
- **Other expenses directly related to AHMC Lease**

Trailing Liability Fund

- **Tail Health Care Liability**
- **Obsolete Property Storage**
- **EDD Unemployment Insurance Payment**
- **Medicare and MediCal Cost Report Settlements**
 - Underpayment Reimbursements
 - Overpayment Refunds
 - Independent consulting accountants

Capital Fund – Seismic Retrofit

- **Fund Balance**
 - General Fund Annual Surplus
- **Design and Planning Costs**
 - Architects
 - Engineers
 - Consultant Expenses

Debt Service Fund

- **Bonds**
 - Bond Principal balances
 - Bond Payments – Interest and principal accounted separately
 - Bond servicing and certification costs
- **Loans**
 - Loan Principal Balances
 - Loan Payments – Interest and Principal accounted separately

Special District Uniform Accounting and Reporting Procedures

Chapter 5: Fund Accounting

Introduction

Governmental accounting systems should be organized and operated on a fund basis. According to GASB Cod. Sec. 1300, *Statements of Principle*, a fund is defined as:

An independent fiscal and accounting entity with a self-balancing set of accounts which record cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purposes of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

Unlike private business, which is accounted for as a single entity, a governmental unit is accounted for through several separate fund entities as discussed in GASB Cod. Sec. 1300.101 (Section 1300, paragraph .101). Each of these funds accounts for assets, deferred outflows of resources, liabilities, deferred inflows of resources, and net position or fund balance within each fund.

Fund accounting systems not only need to be capable of recording the day-to-day transactions in the appropriate funds, but should also facilitate the preparation of the basic financial statements. These basic financial statements require both government-wide and fund reporting for government entities.

Additionally, fund financial statements should be used to report additional and detailed information with regard to the primary government entity, including its blended component units. The focus of fund financial statements is on major funds.

Governmental Environment

5.01 Number of Funds

Governmental accounting and financial reporting requirements are intended to provide assurance that available governmental resources are controlled and spent in accordance with the organization's spending, product and service delivery decisions, and a variety of legal and contractual provisions. The general rule is to establish the minimum number of separate funds consistent with legal specifications, operational requirements, and the principles of fund classification.

As described in GASB Cod. Sec. 1300.101 (Section 1300, paragraph .101):

The diverse nature of governmental operations and the necessity of assuring legal compliance preclude recording and summarizing all governmental financial transactions and balances in a single accounting entity. Unlike a private business, which is accounted for as a single entity, a governmental unit is accounted for through several separate fund entities, each accounting for designated assets, liabilities, and equity or other balances.

Thus, from an accounting and financial management viewpoint, a governmental unit is a combination of several distinctly different fiscal and accounting entities, each having a separate set of accounts and functioning independently.

5.02 Fund Categories

Governmental funds, as discussed in GASB Cod. Sec. 1300.102a (Section 1300, paragraph .102a), are primarily focused on the sources, uses, and balances of current financial resources and often have a budgetary orientation. Current financial resources are those assets that are expendable during a budgetary period and they are often segregated into a specific governmental fund based on restrictions imposed by outside authorities or parties, or strategies established by internal management. Liabilities of a governmental fund are obligations that will be paid from the current period resources held by that particular fund.

According to GASB Cod. Sec. 1300.102a (Section 1300, paragraph .102a), financial statements for governmental funds should be presented using the current financial resources measurement focus and the modified accrual basis of accounting. The governmental fund category includes the general fund, special revenue funds, capital projects funds, debt service funds, and permanent funds.

Fund Balance, as discussed in GASB Cod. Sec. 1300.102a (Section 1300, paragraph .102a), is referred to as fund equity. It is the difference between governmental fund assets and deferred outflows of resources, and liabilities and deferred inflows of resources.

Proprietary funds, as discussed in GASB Cod. Sec. 1300.102b (Section 1300, paragraph .102b), are primarily focused on the determination of operating income, changes in net position (or cost recovery), financial position, and cash flows. They are used to account for local government activities similar to those that may be performed by commercial enterprise-type organizations.

According to the provisions of GASB Cod. Sec. 1300.102b (Section 1300, paragraph .102b), the required financial statements for proprietary funds are a statement of net position; a statement of revenues, expenses, and changes in fund net position; and a statement of cash flows. These financial statements should be reported using the full accrual basis of accounting and the economic resources measurement focus. The proprietary fund category includes enterprise funds and internal service funds.

Fiduciary funds, as discussed in GASB Cod. Sec. 1300.102c (Section 1300, paragraph .102c), are primarily focused on net position and changes in net position. They are used to account for assets held by a local government for other parties (either as a trustee or as an agent) and that cannot be used to finance the local government's own operating programs.

According to the provisions of GASB Cod. Sec. 1300.102c (Section 1300, paragraph .102c), the required financial statements for fiduciary funds are the statement of fiduciary net position and the statement of changes in fiduciary net position. These financial statements should include information about all fiduciary funds of the primary government, including fiduciary component units.

As stated in GASB Cod. Sec. 1300.102c (Section 1300, paragraph .102c), fiduciary funds should be reported using the full accrual basis of accounting and the economic resources measurement focus. The fiduciary fund category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and custodial funds. Custodial funds are distinguished from the three types of trust funds by the existence of a trust agreement or equivalent arrangement that has certain characteristics.

Fund Types

5.03 Governmental Funds

Governmental funds are based on the following accounting relationship:

$$\text{Assets} + \text{Deferred Outflows of Resources} = \text{Liabilities} + \text{Deferred Inflows of Resources} + \text{Fund Balance}$$

As previously discussed, the Governmental Fund category includes the General Fund, Special Revenue Funds, Capital Projects Funds, Debt Service Funds, and Permanent Funds and account for the current operating expenditures of the local government. The guidelines for the five types of governmental funds are stated in GASB Cod. Sec. 1300.104 - .108 (Section 1300, paragraphs .104 - .108).

The general fund is used to account for and report all financial resources not accounted for and reported in another fund. There is only one general fund and it should only be used if no other fund is applicable and/or appropriate.

Special revenue funds are used to account for and report proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated. Financial resources that are being accumulated for principal and interest maturing in future years should also be reported in debt service funds. The debt service transactions of a special assessment issue for which the government is not obligated in any manner should be reported in a custodial fund rather than a debt service fund.

Permanent funds are used to account for and report financial resources that are legally restricted to the extent that only earnings, and not principal, may be used for purposes that support the reporting government's programs—that is, for the benefit of the government or its citizenry. Permanent funds do not include private-purpose trust funds.

5.04 Proprietary Funds

Proprietary funds include enterprise funds and internal service funds. Funds in this category are considered self-supporting in that the services they render are generally financed through user charges or on a cost reimbursement basis. Proprietary funds (as well as fiduciary and government-wide financial statements) are based on the following accounting relationship:

$$(\text{Assets} + \text{Deferred Outflows of Resources}) - (\text{Liabilities} + \text{Deferred Inflows of Resources}) = \text{Net Position}$$

This accounting relationship can also be displayed in a balance sheet format as:

$$\text{Assets} + \text{Deferred Outflows of Resources} = \text{Liabilities} + \text{Deferred Inflows of Resources} + \text{Net Position}$$