



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

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

9:00 am
Wednesday June 15, 2022

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

Agenda

Mark Twain Health Care District Mission Statement

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

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

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

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Agenda – Jun 15, 2022 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. Resolution 2022- 10 Informational Only:

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

B. Un-Approved Minutes:

- Finance Committee Meeting Minutes for May 18, 2022:

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

- Budget 2022-2023 – Final: Public Comment – **Action**
- 401k Program - Contribution: Public Comment – **Action**

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

8. **Accountant’s Report:**Mr. Wood

- April 2022 Financials Will Be Presented to The Committee: Public Comment – **Action**

9. **Treasurer’s Report:**Ms. Hack

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

11. **Next Meeting:**

Next Finance Committee Meeting will be July 20, 2022 at 9:00am

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

Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: June 15, 2022 MTHCD Finance Committee Mtg
Time: Jun 15, 2022 09:00 AM Pacific Time (US and Canada)

Local phone Number is (605) 475-2875 Code 4864697

Join Zoom Meeting

<https://us02web.zoom.us/j/81172819670?pwd=N056SUF3SllVR01xNjFlcIBqcVVqUT09>

Meeting ID: 811 7281 9670

Passcode: 075765

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Dial by your location

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+1 346 248 7799 US (Houston)

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+1 929 205 6099 US (New York)

+1 301 715 8592 US (Washington DC)

Meeting ID: 811 7281 9670

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Find your local number: <https://us02web.zoom.us/j/kc6aWzde3t>

Effective - Mar 17, 2020.

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

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

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Agenda – Jun 15, 2022 MTHCD Finance Committee Meeting



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Resolution No. 2022 - 10
Authorizing Remote Teleconference Meetings
for the Board of Directors & Finance Committee Meetings
for the month of June 2022

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

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

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

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

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

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

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

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

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

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

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

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

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

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

Adopted, Signed, and Approved this 25th day of May 2022.

Linda Reed, President _____

STATE OF CALIFORNIA)

COUNTY OF)

CALAVERAS) ss

I, Debra Sellick, Secretary of the Mark Twain Health Care District Board of Directors Do Hereby Certify that the forgoing Resolution No. 2022 – 10 was duly adopted by the Board of Directors of said District on behalf of the Board of Directors & Finance Committee Meetings to be held in the month of June 2022 by the following vote:

Ayes:

Nays:

Absent:

Abstain:

Attest: Debra Sellick, Secretary: _____

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

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

7:30 am

Wednesday May 18, 2022

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

Un- Approved Minutes

Mark Twain Health Care District Mission Statement

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1. Call to order with Flag Salute:

By: Ms. Hack, Treasurer

Time: 7:33am

2. Roll Call:

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

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Minutes – May 18, 2022 MTHCD Special Finance Committee Meeting

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

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

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

Hearing None:

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

A. Resolution 2022 – 07 Informational Only:

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

B. Un-Approved Minutes:

- Finance Committee Meeting Minutes for April 20, 2022:

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

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

- Budget 2022-2023 (Draft):

Dr. Smart: Led discussion regarding building the budget based on the patient per visit rate. Mr. Hohenbrink is confident the appointment payment rate will be at least \$300 per visit.

- **Policy # 30 – Fixed Asset Capitalization**: Public Comment – **Action**

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

- **Policy # 32 – Debt Management**: Public Comment – **Action**

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

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Minutes – May 18, 2022 MTHCD Special Finance Committee Meeting

7. Real Estate Review:

Nothing New to Report

8. Accountant's Report:

- April 2022 Financials Will Be Presented to The Committee: Public Comment – Action

Mr. Wood: Plans to close April by Friday; Property tax check (\$500,597.) was received from Calaveras County; the true-up check from the County should arrive late July or early Aug.

No Action was taken:

9. Treasurer's Report:

- California Cooperative Liquid Assets Securities System (CLASS): Public Comment – Action

Mr. Wood: Always recommends investment diversification. Two trustees have been appointed to CLASS.

Mr. Randolph: The options available to the Committee on how to proceed with CLASS are; do nothing; move 100% of the funds to CLASS or split the funds between Cal Trust, CLASS and LAIF. The options are regulated in such a way the difference would likely be management costs.

10. Comments and Future Agenda Items:

The ad has been posted for a community member for the Finance Committee.

11. Next Meeting:

- Next Finance Committee Meeting will be June 15, 2022. The start time will be 9:00am

12. Adjournment: - Public Comment – Action

Motion: Mr. Randolph
Second: Ms. Hack
Vote in Favor: 2-0
Time: 8:47am

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Minutes – May 18, 2022 MTHCD Special Finance Committee Meeting

Peggy Stout is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Mtg. May 18, 2022

Time: May 18, 2022 07:30 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/85150351143?pwd=OVA3S3cxRHVDY3VPaTd1dGZ3OGV4dz09>

Meeting ID: 851 5035 1143

Passcode: 106866

One tap mobile

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+1 346 248 7799 US (Houston)

+1 253 215 8782 US (Tacoma)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

Meeting ID: 851 5035 1143

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Find your local number: <https://us02web.zoom.us/u/kbd95VXcCG>

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Minutes – May 18, 2022 MTHCD Special Finance Committee Meeting

District 401K Contribution

	<u>2019/2020</u>	<u>2020/2021</u>	<u>2021/2022</u>
Employee contribution	10,532.33	45,317.11	55,500.38
District Options:			
3%	315.97	1,359.51	1,665.01
4%	421.29	1,812.68	2,220.02
5%	526.62	2,265.86	2,775.02
6%	631.94	2,719.03	3,330.02

Board Approved in yellow



**MARK TWAIN
HEALTH CARE DISTRICT**

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

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

BACKGROUND:

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

- The April 2022 financial reports are attached for your review.
- April is the first of three months where we will be recording the COVID relief money that has been sitting on the Balance Sheet.
- Some great news, our 2nd property tax installment has arrived and is just over \$500,000. With the “true-up” amount we will receive in late July or early August, we should exceed our budgeted amount by around \$50K.
- Draft budget numbers have been gathered and will be available at the May Board meeting.

Mark Twain Health Care District						
Annual Budget Recap						
	04/30/22	2021 - 2022 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	4,951,211	5,865,872	3,191,007	1,374,865	0	1,300,000
Total Revenue	4,951,211	5,865,872	3,191,007	1,374,865	0	1,300,000
Expenses	(6,210,782)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Total Expenses	(6,210,782)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Surplus(Deficit)	(1,259,572)	(633,235)	(1,127,128)	209,608	(667,000)	951,285
Historical Totals	Jul-20	Aug-20	Sep-20	Oct-20	Nov-20	Dec-20
	(154,650)	(194,594)	(499,150)	(322,408)	(375,636)	(269,953)
						DRAFT
	Jan-21	Feb-21	Mar-21	Apr-21	May-21	Jun-21
	(323,567)	(305,579)	(549,710)	(550,970)	(527,872)	(576,658)
	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21
	(487,374)	(507,779)	(430,419)	(540,634)	(547,627)	(691,685)
	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22
	(636,595)	(667,632)	(1,258,828)	(1,236,253)		
	Jul-22	Aug-22	Sep-22	Oct-22	Nov-22	Dec-22

Mark Twain Health Care District									
Direct Clinic Financial Projections									
						VSHWC			4/30/2022
		2019/2020	2020/2021	2020/2021	2021/2022	Month	2021 - 2022		
		Actual	Actual	Budget	Budget	to-Date	Actual	Actual	Actual
							Month	Y-T-D	vs Budget
4083.49	Urgent care Gross Revenues	1,170,321	2,789,431	4,674,075	5,013,050	4,177,541	292,022	2,762,550	55.11%
4083.60	Contractual Adjustments	(953,773)	(1,383,628)	(1,087,124)	(1,848,793)	(1,540,661)	(144,377)	(1,293,722)	
	Net Patient revenue	216,548	1,405,804	3,586,951	3,164,257	2,636,881	147,645	1,468,828	46.42%
						0			
4083.90	Flu shot, Lab income, physicals			1,000	1,000	833			0.00%
4083.91	Medical Records copy fees			750	750	625			0.00%
4083.92	Other - Plan Incentives & COVID Relief			30,000	25,000	20,833	115,896	115,896	463.58%
			0	31,750	26,750	22,292	115,896	115,896	433.25%
	Total Other Revenue	216,548	1,405,804	3,618,701	3,191,007	2,659,172	263,541	1,584,723	49.66%
7083.09	Other salaries and wages	(648,607)	(954,884)	(1,008,540)	(1,503,975)	(1,253,313)	(115,740)	(1,093,666)	72.72%
7083.10	Payroll taxes	(53,339)	(83,696)	(78,666)	(108,979)	(90,816)	(9,464)	(88,462)	81.17%
7083.12	Vacation, Holiday and Sick Leave			(9,077)	(90,239)	(75,199)			0.00%
7083.13	Group Health & Welfare Insurance	(31,164)	(132,724)	(49,982)	(169,346)	(141,122)	(16,506)	(138,408)	81.73%
7083.14	Group Life Insurance			(1,614)		0			
7083.15	Pension and Retirement		(1,403)	(25,214)	(1,987)	(1,656)			0.00%
7083.16	Workers Compensation insurance	(13,597)	(16,697)	(10,085)	(15,040)	(12,533)			0.00%
7083.18	Other payroll related benefits			(1,513)	(376)	(313)			0.00%
	Total taxes and benefits	(98,100)	(234,521)	(176,151)	(385,967)	(321,639)	(25,970)	(226,870)	58.78%
	Labor related costs	(746,706)	(1,189,405)	(1,184,691)	(1,889,942)	(1,574,952)	(141,710)	(1,320,536)	69.87%
7083.05	Marketing	(7,096)	(2,469)		(1,500)		(2,592)	(33,452)	
7083.20	Medical - Physicians	(607,191)	(844,648)	(905,244)	(970,115)	(808,429)	(44,953)	(623,398)	64.26%
7083.22	Consulting and Management fees	(261,571)	(97,365)	(75,000)	(35,000)	(29,167)	(967)	(18,516)	52.90%
7083.23	Legal - Clinic	(27,900)	(19,720)	0	(15,000)		(154)	(4,999)	0.00%
7083.25	Registry Nursing personnel			(3,000)	0	0			
7083.26	Other contracted services	(65,565)	(209,741)	(126,907)	(100,000)	(83,333)	(61,192)	(262,764)	262.76%
7083.29	Other Professional fees	(11,199)	(11,554)	(80,932)	(10,000)	(8,333)	(3,216)	(16,231)	162.31%
7083.36	Oxygen and Other Medical Gases	(533)	(578)	(3,703)	(1,200)	(1,000)	(70)	(316)	26.30%
7083.38	Pharmaceuticals			(139,504)	(40,000)	(33,333)			0.00%
7083.41.01	Other Medical Care Materials and Supplies	(141,544)	(263,109)	(25,714)	(95,000)	(79,167)	(7,686)	(213,284)	224.51%
7083.41.02	Dental Care Materials and Supplies - Clinic		(37,429)				(5,855)	(66,158)	
7083.41.03	Behavior Health Materials		(1,515)					(2,015)	
7083.44	Linens			(1,200)	0	0			
7083.48	Instruments and Minor Medical Equipment			(24,248)	(20,000)	(16,667)			0.00%
7083.74	Depreciation - Equipment			(150,476)	0	0			
7083.45	Cleaning supplies			(47,578)	0	0			
7083.62	Repairs and Maintenance Grounds	(1,122)		(8,104)	(5,000)	(4,167)	(489)	(489)	9.77%
7083.72	Depreciation - Bldgs & Improvements			(311,017)	(560,000)	(466,667)	(63,379)	(642,941)	114.81%
7083.80	Utilities - Electrical, Gas, Water, other	(53,232)	(37,583)	(95,083)	(80,000)	(66,667)	(4,163)	(61,061)	76.33%
8870.00	Interest on Debt Service	(158,161)	(247,955)	(257,355)	(190,000)	(158,333)			0.00%
7083.43	Food	(935)	(1,070)	(2,000)	(2,000)	(1,667)	(77)	(2,352)	117.59%
7083.46	Office and Administrative supplies	(30,108)	(57,037)	(15,428)	(15,000)	(12,500)	(3,117)	(37,854)	252.36%
7083.69	Other purchased services	(50,362)	(22,248)	(232,076)	(229,727)	(191,440)	(1,006)	(9,287)	4.04%
7083.81	Insurance - Malpractice	(8,814)		(16,854)	(25,000)	(20,833)			0.00%
7083.82	Other Insurance - Clinic	(23,332)	(46,530)	(31,102)	(1,050)	(875)	(3,776)	(55,819)	0.00%
7083.83	Licenses & Taxes			(1,500)	(1,500)	(1,250)			
7083.85	Telephone and Communications	(5,253)	(66,112)	(20,903)	(5,100)	(4,250)	(2,103)	(24,194)	474.38%
7083.86	Dues, Subscriptions & Fees	(19,274)	(7,669)	(1,500)	(5,000)	(4,167)	(1,118)	(8,833)	176.67%
7083.87	Outside Training	(199)	(31,537)	(15,000)	(10,000)	(8,333)			0.00%
7083.88	Travel costs	(3,704)	(1,498)	(4,000)	(2,500)	(2,083)	(760)	(4,194)	167.76%
7083.89	Recruiting	(25,209)	(4,475)	(40,000)	(10,000)	(8,333)	(12,798)	(57,211)	572.11%
8895.00	RoboDoc		0	(60,000)	0	0			
	Non labor expenses	(1,502,306)	(2,011,843)	(2,695,428)	(2,429,692)	(2,024,744)	(219,470)	(2,145,367)	88.30%
	Total Expenses	(2,249,012)	(3,201,247)	(3,880,119)	(4,319,635)	(3,599,696)	(361,180)	(3,465,903)	80.24%
	Net Expenses over Revenues	(2,032,464)	(1,795,444)	(261,418)	(1,128,628)	(940,523)	(97,639)	(1,881,179)	166.68%

Mark Twain Health Care District									
Rental Financial Projections					Rental				
									4/30/2022
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Actual	Budget	Budget	to-Date	Month	Y-T-D	vs Bud/Het
9260.01	Rent Hospital Asset amortized	1,095,293	1,090,174	1,092,672	1,092,672	910,560	90,205	903,772	82.71%
				0	0				
	Rent Revenues	1,095,293	1,090,174	1,092,672	1,092,672	910,560	90,205	903,772	82.71%
9520.62	Repairs and Maintenance Grounds	(6,079)		0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(651,164)	(658,014)	(758,483)	(758,483)	(632,069)	(51,545)	(572,977)	75.54%
9520.85	Telephone & Communications		(45,185)				(4,944)	(37,268)	
9520.72	Depreciation	(673,891)	(770,925)	(148,679)	(148,679)	(123,899)	(9,112)	(83,691)	56.29%
9520.82	Insurance								
	Total Costs	(1,331,134)	(1,474,124)	(907,162)	(907,162)	(755,968)	(65,602)	(693,937)	76.50%
	Net	(235,841)	(383,950)	185,510	185,510	154,592	24,603	209,835	159.21%
9260.02	MOB Rents Revenue	220,296	208,946	251,016	251,593	209,661	17,544	177,636	70.60%
9521.75	MOB rent expenses	(240,514)	(263,451)	(261,016)	(247,095)	(205,913)	850	(186,169)	75.34%
	Net	(20,218)	(54,504)	(10,000)	4,498	3,748	18,394	(8,533)	-189.71%
9260.03	Child Advocacy Rent revenue	9,000	9,000	9,000	9,000	7,500	773	7,523	83.58%
9522.75	Child Advocacy Expenses	(297)	(5,436)	(11,000)	(11,000)	(9,167)	(195)	(195)	1.77%
	Net	8,703	3,564	(2,000)	(2,000)	(1,667)	578	7,328	-366.38%
9260.04	Sunrise Pharmacy Revenue		14,400		21,600		1,836	18,144	
7084.41	Sunrise Pharmacy Expenses	(2,174)	(3,785)	(2,250)		0			
		1,324,589	1,322,520	1,352,688	1,374,865	1,145,721	110,357	1,107,074	80.52%
		(1,574,119)	(1,746,796)	(1,181,428)	(1,165,257)	(971,048)	(64,947)	(880,300)	75.55%
	Summary Net	(249,530)	(424,276)	171,260	209,608	174,673	45,411	226,774	108.19%

Mark Twain Health Care District										
Projects, Grants and Support										
		4/30/2022								
			2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
			Actual	Actual	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
	Project grants and support			(20,325)	(31,000)	(667,000)	(555,833)	(1,071)	(359,516)	53.90%
8890.00	Community (COVID) Masks			(3,754)						
8890.00	Friends of the Calaveras County Fair							(1,000)	(1,000)	
8890.00	Foundation		(465,163)			(628,000)			(328,000)	
8890.00	Veterans Support			0	(5,000)	0	0		0	
8890.00	Mens Health			0	(5,000)	0	0		0	
8890.00	Steps to Kick Cancer - October			0	(5,000)	0	0		0	
8890.00	Ken McInturf Laptops			(2,571)					(2,436)	
8890.00	Doris Barger Golf			0	(2,000)	0	0		0	
8890.00	Stay Vertical			(14,000)	(14,000)	(14,000)	(11,667)	(71)	(80)	0.57%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals								(3,000)	
8890.00	High school ROP (CTE) program					(25,000)			(25,000)	
	Project grants and support		(465,163)	(20,325)	(31,000)	(667,000)	(11,667)	(1,071)	(359,516)	53.90%

Mark Twain Health Care District								
General Administration Financial Projections				Admin			4/30/2022	
		2019/2020	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Actual	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	390,802	39,321	100,000	83,333	2,960	10,945	10.95%
9160.00	Property Tax Revenues	1,126,504	1,233,836	1,200,000	1,000,000	100,000	1,000,000	83.33%
9010.00	Gain on Sale of Asset							
9400.00	Miscellaneous Income		19,978.41			0	6,316	
5801.00	Rebates, Sponsorships, Refunds on Expenses		236,723.76			0	150,548	
9205.03	Miscellaneous Income (1% Minority Interest)	(43,680)	(23,789)		0	(21,560)	(51,570)	
	Summary Revenues	1,473,626	1,506,070	1,300,000	1,083,333	81,400	1,116,238	85.86%
8610.09	Other salaries and wages	(133,415)	(273,071)	(137,592)	(114,660)	(19,093)	(201,476)	146.43%
8610.10	Payroll taxes	(14,875)	(10,079)	(10,526)	(8,771)	(914)	(9,249)	87.87%
8610.12	Vacation, Holiday and Sick Leave			(8,256)	(6,880)			0.00%
8610.13	Group Health & Welfare Insurance	(12,383)		(11,827)	(9,856)			0.00%
8610.14	Group Life Insurance			0	0			
8610.15	Pension and Retirement	(1,905)	(3,736)	(703)	(586)		(1,896)	269.57%
8610.16	Workers Compensation insurance	(1,226)	924	(1,376)	(1,147)		(924)	67.16%
8610.18	Other payroll related benefits		(800)	(34)	(29)			0.00%
	Benefits and taxes	(30,390)	(13,691)	(32,723)	(27,269)	(914)	(12,069)	36.88%
	Labor Costs	(163,804)	(286,762)	(170,315)	(141,929)	(20,007)	(213,545)	125.38%
8610.22	Consulting and Management Fees	(14,109)	(4,548)	(3,000)	(2,500)	(242)	(6,491)	216.36%
8610.23	Legal	(15,069)	(4,528)	(10,000)	(8,333)	(3,089)	(1,874)	18.74%
8610.24	Accounting /Audit Fees	(59,232)	(62,977)	(40,000)	(33,333)	(2,539)	(34,022)	85.05%
8610.05	Marketing		(2,031)			(1,671)	(7,696)	
8610.43	Food	(868)		(1,500)	(1,250)			0.00%
8610.46	Office and Administrative Supplies	(19,595)	(8,306)	(15,000)	(12,500)	(720)	(6,596)	43.98%
8610.62	Repairs and Maintenance Grounds	0	0	(5,000)	(4,167)		(1,250)	25.00%
8610.69	Other- IT Services	(12,877)	(11,066)	0	0	(1,138)	(8,050)	
8610.74	Depreciation - Equipment			0	0			
8610.75	Rental/lease equipment			0	0			
8610.80	Utilities	(420)		0	0			
8610.82	Insurance	(17,747)	4,257	(41,900)	(34,917)		(54,354)	129.72%
8610.83	Licenses and Taxes	0		0				
8610.85	Telephone and communications	0		(2,500)				
8610.86	Dues, Subscriptions & Fees	(12,529)	(9,648)	(15,000)	(12,500)	(10)	(21,060)	140.40%
8610.87	Outside Trainings	380	(585)	(15,000)	(12,500)		(581)	3.87%
8610.88	Travel	(4,447)		(7,500)	(6,250)			0.00%
8610.89	Recruiting	(2,368)	(2,812)	(2,000)	(1,667)		(209)	10.45%
8610.90	Other Direct Expenses	(62,312)	(90,083)	(20,000)	(16,667)	(500)	(6,160)	30.80%
8610.95	Other Misc. Expenses	(4,844)						
	Non-Labor costs	(226,037)	(192,327)	(178,400)	(146,583)	(9,908)	(148,344)	83.15%
	Total Costs	(389,841)	(479,090)	(348,715)	(288,512)	(29,915)	(361,888)	103.78%
	Net	1,083,785	1,026,980	951,285	794,821	51,485	754,350	79.30%

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

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	55,546
1001.20 Umpqua Bank - Money Market	6,445
1001.30 Bank of Stockton	202,705
1001.40 Five Star Bank - MTHCD Checking	454,977
1001.50 Five Star Bank - Money Market	570,310
1001.60 Five Star Bank - VSHWC Checking	95,683
1001.65 Five Star Bank - VSHWC Payroll	90,262
1001.90 US Bank - VSHWC	187,759
1820 VSHWC - Petty Cash	400
Total Bank Accounts	1,664,087
Accounts Receivable	
1200 Accounts Receivable	8,882
Total Accounts Receivable	8,882
Other Current Assets	
1003.30 CalTRUST	8,811,774
115.05 Due from Calaveras County	522,950
1202.00 Prior Year Grant Revenue	0
1205.50 Allowance for Uncollectable Clinic Receivables	-179,561
130.30 Prepaid VSHWC	415
Total Other Current Assets	9,155,578
Total Current Assets	10,828,547
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	706,628
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,691,262
1220.10 VSHWC - Buildings	5,875,622
1220.20 VSHWC - Equipment	932,552
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-7,302,173
Total Fixed Assets	7,860,720
Other Assets	
1710.10 Minority Interest in MTMC - NEW	388,167
180.60 Capitalized Lease Negotiations	322,804

180.65 Capitalized Costs Amortization	9,932
Total Intangible Assets	332,736
2219 Capital Lease	6,144,883
Total Other Assets	6,865,787
TOTAL ASSETS	25,555,054
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	42,648
Total 200.00 Accts Payable & Accrued Expenes	42,648
2001 Other Accounts Payable	21,142
Total 200.00 Accts Payable & Accrued Expenes	21,142
2010.00 USDA Loan Accrued Interest Payable	91,034
2021 Accrued Payroll - Clinic	47,981
2022.00 Accrued Leave Liability	34,464
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	52,126
227 Deferred Revenue	348,163
Total Other Current Liabilities	577,043
Total Current Liabilities	640,832
Long-Term Liabilities	
2128.01 Deferred Capital Lease	886,175
2128.02 Deferred Utilities Reimbursement	1,612,345
2129 Other Third Party Reimbursement - Calaveras County	200,000
2210 USDA Loan - VS Clinic	6,691,454
Total Long-Term Liabilities	9,389,974
Total Liabilities	10,030,807
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-3,584,968
Net Income	-1,259,572
Total Equity	15,524,247
TOTAL LIABILITIES AND EQUITY	25,555,054

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

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

Annual

Reserve Funds	Minimum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	4/30/2022 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	2,206,398	1,250,000	913	957,312	
Capital Improvement Fund	12,000,000	2,935,435	500,000	1,081	2,436,516	
Technology Reserve Fund	1,000,000	1,002,908	0	415	1,003,323	
Lease & Contract Reserve Fund	2,400,000	2,406,980	0	997	2,407,976	
Loan Reserve Fund	2,000,000	2,005,816	0	830	2,006,647	
Reserves & Contingencies	19,600,000	10,557,538	1,750,000	4,236	8,811,774	0

2021 - 2022

CalTRUST	4/30/2022	Interest Earned
Valley Springs HWC - Operational Reserve Fund	957,312	913
Capital Improvement Fund	2,436,516	1,081
Technology Reserve Fund	1,003,323	415
Lease & Contract Reserve Fund	2,407,976	997
Loan Reserve Fund	2,006,647	830
Total CalTRUST	8,811,774	4,236

Five Star

General Operating Fund	454,977	241
Money Market Account	570,310	3,499
Valley Springs - Checking	95,683	58
Valley Springs - Payroll	90,262	61
Total Five Star	1,211,232	3,858

Umpqua Bank

Checking	55,546	0
Money Market Account	6,445	0
Investments	0	
Total Savings & CD's	61,990	0

Bank of Stockton	202,705	17
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Total in interest earning accounts	10,287,702	8,113
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Beta Dividends 1&2	2,709
One Time Pay	24
Anthem Incentive	100

Total Without Unrealized Loss	10,945
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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.