



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 January 19, 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.

This Institution is an Equal Opportunity Provider and Employer

Agenda – Jan. 19, 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 – 01:

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

B. Un-Approved Minutes:

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

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

- Grant Summary:

7. **Cost Report – Medicare: July 1, 2020 – July 30, 2021**Mr. Hohenbrink / Dr. Smart

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

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

- Nov. & Dec. 2021 Financials Will Be Presented to The Committee: Public Comment - **Action**
- DRAFT Annual Audit – July 1, 2020 – June 30, 2021:

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

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

12. **Next Meeting:**

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

13. **Adjournment:** - **Action**

Traci Tapps is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

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

Join Zoom Meeting

<https://us02web.zoom.us/j/85077276618?pwd=RkZoVXNnNEE3ZU1iRUpwNWlYc0k3dz09>

Meeting ID: 850 7727 6618

Passcode: 999519

One tap mobile

+16699006833,,85077276618#,,,,*999519# US (San Jose)

+12532158782,,85077276618#,,,,*999519# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 929 205 6099 US (New York)

Meeting ID: 850 7727 6618

Passcode: 999519

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

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 – Jan. 19, 2022 MTHCD Finance Committee Meeting

**Resolution No. 2022 - 01
Authorizing Remote Teleconference Meetings of The Board of
Directors for A 30-Day Period – Expiring Feb 18, 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

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

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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 19th day of January 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 – 01 was duly adopted by the Board of Directors of said District at a Special Meeting held on the 19h day of January 2022 by the following vote:

Ayes:

Nays:

Absent:

Abstain:

Attest: Debra Sellick, Secretary: _____

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

7:30 am
 Wednesday November 17, 2021

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

UN-Approved Minutes

Mark Twain Health Care District Mission Statement

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1. Call to order with Flag Salute:

Meeting called to order by Ms. Hack at 7:33am.

2. Roll Call:

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

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Minutes – Nov. 17, 2021 MTHCD Special Finance Committee Meeting

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

Strike Resolution 2021-11 as unnecessary as the meeting is still within the 30-day period covered by Resolution 2021-10.

Public Comment: None

Motion: to approve Agenda with amendment by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

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

Hearing None

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

A. Resolution 2021 – 11: Public Comment

- **Authorizing Remote Teleconference Meetings of The Board of Directors for a 30-Day Period.**

Deemed unnecessary at this time.

B. Un-Approved Minutes:

- Special Finance Committee Meeting Minutes for October 14, 2021.
- Finance Committee Meeting Minutes for October 20, 2021.

Public Comment: None

Motion: to approve Consent Agenda and Minutes by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

6. Chief Executive Officer's Report:

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Minutes – Nov. 17, 2021 MTHCD Special Finance Committee Meeting

- Clinic Projections:

Business Plan for the Clinic includes closing the clinic to commercial payors. The Clinic will serve Medi-Cal, Medi Care, Managed Medi-Cal and Pediatric patients only. They will continue to serve currently enrolled patients.

- Recruiting Update:

Currently, the Clinic is looking to expand Dental and Behavior Health. VSHWC has hired 2 new Nurse Practitioners.

- Grant Summary:

“See page 14 of the packet”

7. **Real Estate Review:**

Nothing to report.

8. **Accountant’s Report:** Public Comment - **Action**

- October 2021 Financials Will Be Presented to The Committee:

The Balance Sheet shows a strong cash position. October revenue appears a little lower than previous months, and a few expenses are higher, bringing the annualized net loss higher.

The Committee would like a bullet point on the Narrative to list the Current Year to Date COVID expenses.

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

Information is being sent to the Auditor daily. It is looking like we are getting very close to getting him everything he needs. We will spend the afternoon working with the auditor today.

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Minutes – Nov. 17, 2021 MTHCD Special Finance Committee Meeting

Public Comment: None

Motion: to approve Oct. Financials and Interest & Reserves Report by Mr. Randolph

Second: Ms. Hack

Vote: 2-0

8. Treasurer's Report:

Nothing to report.

10. Comments and Future Agenda Items:

Hearing None

11. Next Meeting:

- Wed. January 19, 2022 at 9am.

12. Adjournment: - Action

Public Comment: None

Motion: To adjourn by Ms. Hack

Second: Mr. Randolph

Vote: 2-0

Time: 8:23am.

Traci Tapps is inviting you to a scheduled Zoom meeting.

Topic: MTHCD Finance Committee Meeting

Time: Nov 17, 2021 07:30 AM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/87074415676?pwd=UVhmdHVmeENDMWFtVkZFUXgxZmdyZz09>

Meeting ID: 870 7441 5676

Passcode: 094143

One tap mobile

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Minutes – Nov. 17, 2021 MTHCD Special Finance Committee Meeting

+16699006833,,87074415676#,,,,*094143# US (San Jose)
+12532158782,,87074415676#,,,,*094143# US (Tacoma)

Dial by your location

+1 669 900 6833 US (San Jose)
+1 253 215 8782 US (Tacoma)
+1 346 248 7799 US (Houston)
+1 929 205 6099 US (New York)
+1 301 715 8592 US (Washington DC)
+1 312 626 6799 US (Chicago)

Meeting ID: 870 7441 5676

Passcode: 094143

Find your local number: <https://us02web.zoom.us/j/87074415676>

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Minutes – Nov. 17, 2021 MTHCD Special Finance Committee Meeting

GRANT SUMMARY


GRANT #	GRANT	DESCRIPTION	AMOUNT	RECEIVED	SPENT	REPORTING DEADLINE	REPORTING	STATUS	AUDIT	NOTES
1	ARPA (HRSA)	AMERICAN RESCUE PLAN (RHCCTM)	\$ 100,000.00	\$ 100,000.00	\$ 20,872.83	Last day of every month	Qrtly until 2026	RECEIVED	POSSIBLE	COVID 19 testing/mitigation/COVID Pay/McKesson
2	CMS, MIPS	HI-TECH (NON-COVID)	\$ 8,500.00	\$ 8,500.00	N/A	9/15/2021	DONE	FINISHED	NO	\$8,500 = Robbins
3	FEMA #1	COVID VACCINATION CLINIC	\$ 37,995.00	\$ 37,995.00	\$ 31,403.41	3/31/2022	Monthly	RECEIVED	YES	Vax Clinic Costs
4	FEMA #2	COVID EXPENSES (2020)	\$ 67,716.00	\$ -	\$ 67,716.00	9/30/2021	DONE	UNDER FINAL REVIEW a/o 11/16/21	YES	2020 Expenses
5	HRSA	COVID TESTING (RHCCT)	\$ 49,461.42	\$ 49,461.42	\$ 49,541.65	3/31/2022	DONE	FINISHED	POSSIBLE	McKesson
6	CARES (HRSA)	PROVIDER RELIEF (PRF) (Unreimbursed Expenses)	\$ 103,253.23	\$ 103,253.23	\$ 196,083.09	Use Funds by 12/31/21 3/31/2022		RECEIVED	YES	21% 1099/utilities/Lost Revenue
7	HRSA	COVID PR (Tony Jones)	\$ 49,529.00	\$ 29,659.20	\$ 30,353.62	10/30/2022	Qrtly starting 10/31/21	APPROVED	POSSIBLE	Vaccination confidence
8	CHC	RURAL INTERNET (NON-COVID)	\$ 15,000.00	\$ 15,020.16	\$ 15,020.16	On Going	Monthly	RECEIVED	CHC	Paid to CHC \$3,004.20
9	ANTHEM	LIST BELOW	\$ 181,500.00	\$ 115,918.30	\$ 80,958.59		Maybe	PORTION RECEIVED	NO	8 projects w/reporting
	(NON-COVID)	Behavior Health	\$ 50,000.00	\$ 50,000.00	\$ 49,047.08		10/1/2021	RECEIVED		27% BH wages
	(NON-COVID)	Hepatology	\$ 30,000.00	\$ 30,000.00	\$ 16,877.64		10/1/2021	RECEIVED		
	(NON-COVID)	ABPM	\$ 5,000.00	\$ 5,000.00	\$ 2,019.30		10/20/2021	RECEIVED		Need 1 More Unit
	(NON-COVID)	COVID Testing	\$ 14,000.00	\$ -	\$ 3,844.27			PENDING		McKesson
	(NON-COVID)	Student Vaccinations	\$ 35,000.00	\$ 8,418.30	\$ 9,170.30		WEEKLY	RECEIVED		
	(NON-COVID)	Mammography	\$ 2,500.00	\$ 2,500.00	\$ -			RECEIVED		
	(NON-COVID)	P.S.D.A	\$ 20,000.00	\$ 20,000.00	\$ -			RECEIVED		
	(NON-COVID)	COVID Messaging	\$ 25,000.00	\$ -	\$ -			PENDING		LED Sign - VSHWC
10	CCI (NON-COVID)	Advancing BH Equity in Primary Care	\$ 75,000.00	\$ 66,250.00	\$ -	8/17/2021	9/20/2021	PORTION RECEIVED		
11	PROVIDER RELIEF FUND	PHASE 4 - REVENUE LOSS	\$ 27,476.09	\$ 27,476.09	\$ 461,711.69		9/29/2021	RECEIVED		Lost Revenue SS
12	CA. COVID RELIEF	(CSDA)	\$ 347,687.00	\$ 347,687.00	\$ -	11/5/2021	12/1/2021	APPROVED		ID# 373

TOTALS **\$1,063,117.74** **\$901,220.40** **\$953,661.04**

Last Updated 1/13/2022
9:40 AM

This report is required by law (42 USC 1395g; 42 CFR 413.20(b)). Failure to report can result in all interim payments made since the beginning of the cost reporting period being deemed overpayments (42 USC 1395g).

FORM APPROVED
OMB NO. 0938-0107
EXPIRES 05/31/2021

VALLEY SPRINGS HEALTH & WELLNESS CEN Provider CCN: 55-8901	Period: From: 07/01/2020 To: 06/30/2021	Run Date Time: 11/29/2021 3:57 pm MCRIF32: 222-17 Version: 2.3.172.2	
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RURAL HEALTH CLINIC COST REPORT CERTIFICATION AND SETTLEMENT SUMMARY

Worksheet S
Parts I, II & III

PART I - COST REPORT STATUS

Provider use only	1. <input checked="" type="checkbox"/> Electronically prepared cost report 2. <input type="checkbox"/> Manually prepared cost report 3. <input type="checkbox"/> If this is an amended report enter the number of times the provider resubmitted this cost report. 4. <input type="checkbox"/> Medicare Utilization. Enter "F" for full, "L" for low, or "N" for no utilization.	Date: 11/29/2021 Time: 3:57 pm
Contractor use only	5. <input type="checkbox"/> Cost Report Status (1) As Submitted (2) Settled without audit (3) Settled with audit (4) Reopened (5) Amended	6. Date Received: _____ 7. Contractor No.: 01011 8. <input type="checkbox"/> Initial Report for this Provider CCN 9. <input type="checkbox"/> Final Report for this Provider CCN
		10. NPR Date: _____ 11. Contractors Vendor Code: 4 12. <input type="checkbox"/> If line 5, column 1 is 4: Enter the number of times reopened = 0-9.

PART II - CERTIFICATION BY A CHIEF FINANCIAL OFFICER OR ADMINISTRATOR

MISREPRESENTATION OR FALSIFICATION OF ANY INFORMATION CONTAINED IN THIS COST REPORT MAY BE PUNISHABLE BY CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINE AND/OR IMPRISONMENT UNDER FEDERAL LAW. FURTHERMORE, IF SERVICES IDENTIFIED IN THIS REPORT WERE PROVIDED OR PROCURED THROUGH THE PAYMENT, DIRECTLY OR INDIRECTLY, OF A KICKBACK OR WERE OTHERWISE ILLEGAL, CRIMINAL, CIVIL AND ADMINISTRATIVE ACTION, FINES AND/OR IMPRISONMENT MAY RESULT.

CERTIFICATION BY CHIEF FINANCIAL OFFICER OR ADMINISTRATOR OF PROVIDER(S)

I HEREBY CERTIFY that I have read the above certification statement and that I have examined the accompanying electronically filed or manually submitted cost report and the Balance Sheet and Statement of Revenue and Expenses prepared by VALLEY SPRINGS HEALTH & WELLNESS CEN (55-8901) for the cost reporting period beginning 07/01/2020 and ending 06/30/2021 and that to the best of my knowledge and belief, this report and statement are true, correct, complete and prepared from the books and records of the provider in accordance with applicable instructions, except as noted. I further certify that I am familiar with the laws and regulations regarding the provision of health care services, and that the services identified in this cost report were provided in compliance with such laws and regulations.


SIGNATURE OF CHIEF FINANCIAL OFFICER OR ADMINISTRATOR		CHECKBOX	ELECTRONIC SIGNATURE STATEMENT	
1		2		
1			I have read and agree with the above certification statement. I certify that I intend my electronic signature on this certification be the legally binding equivalent of my original signature.	1
2	Signatory Printed Name			2
3	Signatory Title			3
4	Signature Date			4

PART III - SETTLEMENT SUMMARY

		Tide XVIII	
1.00	RHC	15,826	1.00

The above amount represents "due to" or "due from" the Medicare program.

According to the Paperwork Reduction Act of 1995, no persons are required to respond to a collection of information unless it displays a valid OMB control number. The valid OMB control number for this information collection is 0938-0107. The time required to complete this information collection is estimated 55 hours per response, including the time to review instructions, search existing resources, gather the data needed, and complete and review the information collection. If you have any comments concerning the accuracy of the time estimate(s) or suggestions for improving this form, please write to: CMS, 7500 Security Boulevard, Attn: PRA Report Clearance Officer, Mail Stop C4-26-05, Baltimore, Maryland 21244-1850. Please do not send applications, claims, payments, medical records or any documents containing sensitive information to the PRA Reports Clearance Office. Please note that any correspondence not pertaining to the information collection burden approved under the associated OMB control number listed on this form will not be reviewed, forwarded, or retained. If you have questions or concerns regarding where to submit your documents, please contact 1-800-MEDICARE.

VALLEY SPRINGS HEALTH & WELLNESS CEN	Period: From: 07/01/2020 To: 06/30/2021	Run Date Time: 11/29/2021 3:57 pm MCRIF32: 222-17 Version: 2.3.172.2	
Provider CCN: 55-8901			

RURAL HEALTH CLINIC IDENTIFICATION DATA

Worksheet S-1
Part I

PART I - RURAL HEALTH CLINIC IDENTIFICATION DATA

		Site Name:	Provider CCN	CBSA	Date Certified		Type of Control (see instructions)		
		1.00	2.00	3.00	4.00		5.00		
1.00	Site Name:	VALLEY SPRINGS HEALTH & WELLNESS CEN	558901	99905	04/03/2020		11	1.00	
2.00	Street:	51 WELLNESS WAY	P.O. Box:					2.00	
3.00	City:	VALLEY SPRINGS	State:	CA	Zip Code:	95252	County:	CALAVERAS	
4.00	Cost Reporting Period (mm/dd/yyyy)	From:	07/01/2020	To:	06/30/2021			4.00	
5.00	Is this RHC part of an entity that owns, leases or controls multiple RHCs? Enter "Y" for yes or "N" for no. If yes, enter the entity's information below.							N	5.00
6.00	Name of Entity:							6.00	
7.00	Street:		P.O. Box:					7.00	
8.00	City:		State:		Zip Code:			8.00	
9.00	Is this RHC part of a chain organization as defined in §2150 of CMS Pub. 15, Part 1 that claims home office costs in a Home Office Cost Statement? Enter "Y" for yes or "N" for no in column 1. If yes, enter the chain organization's information below.							N	9.00
10.00	Name of Chain Organization:							10.00	
11.00	Street:		P.O. Box:		Home Office CCN:			11.00	
12.00	City:		State:		Zip Code:			12.00	

Consolidated Cost Report

		Y/N	Date Requested	Date Approved	Number of RHCs	
		1.00	2.00	3.00	4.00	
13.00	Is this RHC filing a consolidated cost report per CMS Pub. 100-02, chapter 13, §80.2? Enter "Y" for yes or "N" for no in column 1. If column 1 is yes, complete columns 2 through 4, and line 14, beginning with subscripted line 14.01. If column 1 is no, leave line 14 blank. (see instructions)	N			0	13.00
		CCN	CBSA	Date Requested	Date Approved	
		1.00	2.00	3.00	4.00	5.00
14.00	List of Consolidated Providers					14.00

Medical Malpractice

		1.00				
		Y				
15.00	Does this RHC carry commercial malpractice insurance? Enter "Y" for yes or "N" for no.	Y				15.00
16.00	If line 15 is yes, is the malpractice insurance a claims-made or occurrence policy? Enter "1" for claims-made or "2" for occurrence policy.	1				16.00
			Premiums	Paid Losses	Self Insurance	
			1.00	2.00	3.00	
17.00	List amounts of malpractice premiums, paid losses or self-insurance in the applicable columns.		12,758	0	0	17.00
						1.00
18.00	Are malpractice premiums, paid losses or self-insurance reported in a cost center other than the Malpractice Premiums cost center? Enter "Y" for yes or "N" for no. (see instructions)	N				18.00

Miscellaneous

		1.00			
		N			
19.00	Is this RHC and/or any consolidated RHCs involved in training residents in an approved GME program in accordance with 42 CFR 405.2468(f)? Enter "Y" for yes or "N" for no. (see instructions)	N			19.00
20.00	Have you received an approval for an exception to the productivity standard?	N			20.00
21.00	Does the facility operate as other than a RHC? Enter "Y" for yes or "N" for no.	N			21.00
22.00	If line 21 is "Y", specify type of operation. (i.e. physicians office, independent laboratory, etc.)				22.00
		Hours of Operation			
		From	To		
		1.00	2.00		
23.00	Identify days and hours by listing the time the facility operates as a RHC next to the applicable day.				23.00
23.01	Sunday	00:00	00:00		23.01
23.02	Monday	08:00	17:00		23.02
23.03	Tuesday	08:00	17:00		23.03
23.04	Wednesday	09:00	17:00		23.04
23.05	Thursday	08:00	17:00		23.05
23.06	Friday	08:00	17:00		23.06
23.07	Saturday	00:00	00:00		23.07
		Hours of Operation			
		From	To		
		1.00	2.00		
24.00	Identify days and hours by listing the time the facility operates as other than a RHC next to the applicable day.				24.00
24.01	Sunday	00:00	00:00		24.01


VALLEY SPRINGS HEALTH & WELLNESS CEN	Period:	Run Date Time:	11/29/2021 3:57 pm
Provider CCN: 55-8901	From: 07/01/2020	MCRIF32:	222-17
	To: 06/30/2021	Version:	2.3.172.2



RURAL HEALTH CLINIC IDENTIFICATION DATA

**Worksheet S-1
Part I**

		Hours of Operation		
		From	To	
		1.00	2.00	
24.02	Monday	00:00	00:00	24.02
24.03	Tuesday	00:00	00:00	24.03
24.04	Wednesday	00:00	00:00	24.04
24.05	Thursday	00:00	00:00	24.05
24.06	Friday	00:00	00:00	24.06
24.07	Saturday	00:00	00:00	24.07
			Y/N	Demonstration Type
		1.00	2.00	
25.00	Did this facility participate in any payment demonstration during this cost reporting period? Enter "Y" for yes or "N" for no. If column 1 is yes, enter the type of demonstration in column 2. If the RHC participated in more than one demonstration, subscript this line accordingly, starting with line 25.	N		25.00
26.00	Are there any costs included in Worksheet A that resulted from transactions with related organizations as defined in CMS Pub. 15-1, chapter 10? If yes, complete A-8-1.	N		26.00

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RURAL HEALTH CLINIC REIMBURSEMENT QUESTIONNAIRE

Worksheet S-2

Provider Organization and Operation					
		Y/N	Date	V/I	
1.00	Has the RHC changed ownership immediately prior to the beginning of the cost reporting period? If yes, enter the date of the change in column 2. (see instructions)	N			1.00
2.00	Has the RHC terminated participation in the Medicare program? If yes, enter in column 2 the date of termination and in column 3, "V" for voluntary or "I" for involuntary. (see instructions)	N			2.00
3.00	Is the RHC involved in business transactions, including management contracts, with individuals or entities (e.g., chain home offices, drug or medical supply companies) that are related to the provider or its officers, medical staff, management personnel, or members of the board of directors through ownership, control, or family and other similar relationships? (see instructions)	N			3.00


Financial Data and Reports						
		Y/N	Type	Date	Y/N	
4.00	Column 1: Were the financial statements prepared by a Certified Public Accountant? Enter Y or N. If N, see instructions. Column 2: If yes, enter "A" for Audited, "C" for Compiled, or "R" for Reviewed. Submit complete copy or enter date available in column 3. (mm/dd/yyyy). Column 4: Are the cost report total expenses and total revenues different from those on the field financial statements? If yes, submit reconciliation.	Y	A		N	4.00

Approved Educational Activities					
		Y/N	Y/N		
5.00	Are costs for Intern-Resident programs claimed on the current cost report?	N			5.00
6.00	Was an Intern-Resident program initiated or renewed in the current cost reporting period? If yes, see instructions.	N			6.00
7.00	Are GME costs directly assigned to cost centers other than Allowable GME Costs on Worksheet A? If yes, see instructions	N			7.00

Bad Debts					
		Y/N			
8.00	Is the RHC seeking reimbursement for bad debts? If yes, see instructions.			N	8.00
9.00	If line 8 is yes, did the RHC's bad debt collection policy change during this cost reporting period? If yes, submit copy.			N	9.00
10.00	If line 8 is yes, were patient coinsurance amounts waived? If yes, see instructions.			N	10.00

PS&R Report Data					
		Y/N	Date		
11.00	Was the cost report prepared using the PS&R Report only? If column 1 is yes, enter the paid-through date of the PS&R Report used in column 2. (see instructions)	N			11.00
12.00	Was the cost report prepared using the PS&R Report for totals and the RHCs records for allocation? If column 1 is yes, enter the paid-through date in column 2. (see instructions)	N			12.00
13.00	If line 11 or 12 is yes, were adjustments made to PS&R Report data for additional claims that have been billed but are not included on the PS&R Report used to file the cost report? If yes, see instructions.	N			13.00
14.00	If line 11 or 12 is yes, were adjustments made to PS&R Report data for corrections of other PS&R Report information? If yes, see instructions.	N			14.00
		Describe Other Adjustment		Y/N	
		0		1.00	
15.00	If line 11 or 12 is yes, were adjustments made to PS&R Report data for Other? Describe the other adjustments:			N	15.00
				Y/N	
				1.00	
16.00	Was the cost report prepared only using the RHC's records? If yes, see instructions.			Y	16.00


Cost Report Preparer Contact Information						
	1.00		2.00		3.00	
17.00	First Name:	KELLY	Last Name:	HOHENBRINK	Title:	CONSULTANT
18.00	Employer:	CHW, LLP				
19.00	Phone Number:	5595495400X5	Email Address:	KELLY@HOHENBRINK.NET		

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RURAL HEALTH CLINIC DATA

Worksheet S-3

		Center CCN	Title V	Title XVIII	Title XIX	Other	Total All Patients	
		0	1.00	2.00	3.00	4.00	5.00	
1.00	Medical Visits	558901	0	3,885	3,573	725	8,183	1.00
2.00	Total Medical Visits		0	3,885	3,573	725	8,183	2.00
3.00	Mental Health Visits	558901	0	0	0	0	0	3.00
4.00	Total Mental Health Visits		0	0	0	0	0	4.00
5.00	Number of Visits Performed by Interns and Residents	558901	0	0	0	0	0	5.00
6.00	Total Number of Visits Performed by Interns and Residents		0	0	0	0	0	6.00
7.00	Total Visits (sum of lines 2 and 4)		0	3,885	3,573	725	8,183	7.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description (omit cents)	Salaries 1.00	Other 2.00	Total (col 1 + col 2) 3.00	Reclassifi- cations 4.00	Reclassified Trial Balance (col 3 / col 4) 5.00	Adjustments 6.00	Net Expenses for Allocation (col 5 / col 6) 7.00	
FACILITY HEALTH CARE STAFF COSTS										
1.00	0100	PHYSICIAN	240,967	0	240,967	-227,571	13,396	0	13,396	1.00
2.00	0200	PHYSICIAN ASSISTANT	0	0	0	0	0	0	0	2.00
3.00	0300	NURSE PRACTITIONER	133,618	0	133,618	-9,619	123,999	0	123,999	3.00
4.00	0400	CERTIFIED NURSE MIDWIFE	0	0	0	0	0	0	0	4.00
5.00	0500	REGISTERED NURSE	0	0	0	0	0	0	0	5.00
6.00	0600	LICENSED PRACTICAL NURSE	0	0	0	0	0	0	0	6.00
7.00	0700	CLINICAL PSYCHOLOGIST	0	0	0	0	0	0	0	7.00
8.00	0800	CLINICAL SOCIAL WORKER	15,177	0	15,177	788	15,965	0	15,965	8.00
9.00	0900	LABORATORY TECHNICIAN	24,425	0	24,425	4,890	29,315	0	29,315	9.00
10.00	1000	MEDICAL ASSISTANTS	284,659	0	284,659	56,997	341,656	0	341,656	10.00
14.00		SUBTOTAL-FACILITY HEALTH CARE STAFF COSTS (sum of lines 1 through 10)	698,846	0	698,846	-174,515	524,331	0	524,331	14.00
COSTS UNDER AGREEMENT										
15.00	1500	PHYSICIAN SERVICES UNDER AGREEMENT	0	833,523	833,523	-188,256	645,267	0	645,267	15.00
16.00	1600	PHYSICIAN SUPERVISION UNDER AGREEMENT	0	0	0	0	0	0	0	16.00
17.00		SUBTOTAL UNDER AGREEMENT (sum of lines 15 through 16)	0	833,523	833,523	-188,256	645,267	0	645,267	17.00
OTHER HEALTH CARE COSTS										
25.00	2500	MEDICAL SUPPLIES	0	265,202	265,202	-43,850	221,352	0	221,352	25.00
26.00	2600	TRANSPORTATION (HEALTH CARE STAFF)	0	0	0	0	0	0	0	26.00
27.00	2700	DEPRECIATION-MEDICAL EQUIPMENT	0	0	0	0	0	0	0	27.00
28.00	2800	MALPRACTICE PREMIUMS	0	0	0	0	0	0	0	28.00
29.00	2900	ALLOWABLE GME COSTS	0	0	0	0	0	0	0	29.00
30.00	3000	PNEUMOCOCCAL VACCINES & MED SUPPLIES	0	0	0	12,458	12,458	0	12,458	30.00
31.00	3100	INFLUENZA VACCINES & MED SUPPLIES	0	0	0	3,604	3,604	0	3,604	31.00
31.10	3110	COVID-19 VACCINES & MED SUPPLIES	0	0	0	0	0	0	0	31.10
31.11	3111	MONOCLONAL ANTIBODY PRODUCTS	0	0	0	0	0	0	0	31.11
32.00	3200	REGISTERED DIETICIAN / LMFT	69,359	0	69,359	13,887	83,246	0	83,246	32.00
38.00		SUBTOTAL-OTHER HEALTH CARE COSTS (sum of lines 25 through 32)	69,359	265,202	334,561	-13,901	320,660	0	320,660	38.00
39.00		TOTAL COST OF SERVICES (OTHER THAN OVERHEAD AND OTHER RHC SERVICES) (sum of lines 14, 17 and 38)	768,205	1,098,725	1,866,930	-376,672	1,490,258	0	1,490,258	39.00
FACILITY OVERHEAD-FACILITY COST										
40.00	4000	RENT	0	0	0	0	0	0	0	40.00
41.00	4100	INSURANCE	0	46,530	46,530	0	46,530	0	46,530	41.00
42.00	4200	INTEREST ON MORTGAGE OR LOANS	0	435,495	435,495	0	435,495	-217,748	217,747	42.00
43.00	4300	UTILITIES	0	27,424	27,424	0	27,424	0	27,424	43.00
44.00	4400	DEPRECIATION-BUILDINGS AND FIXTURES	0	0	0	0	0	0	0	44.00
45.00	4500	DEPRECIATION-MOVABLE EQUIPMENT	0	0	0	0	0	0	0	45.00
46.00	4600	HOUSEKEEPING AND MAINTENANCE	0	231,989	231,989	0	231,989	0	231,989	46.00
47.00	4700	PROPERTY TAX	0	0	0	0	0	0	0	47.00
48.00	4800	OTHER OVERHEAD-FACIL COSTS (SPECIFY)	0	0	0	0	0	0	0	48.00
59.00		SUBTOTAL-FACILITY COSTS (sum of lines 40 through 48)	0	741,438	741,438	0	741,438	-217,748	523,690	59.00
FACILITY OVERHEAD-ADMINISTRATIVE COSTS										
60.00	6000	OFFICE SALARIES	315,898	0	315,898	280,162	596,060	0	596,060	60.00
61.00	6100	DEPRECIATION-OFFICE EQUIPMENT	0	0	0	0	0	0	0	61.00
62.00	6200	OFFICE SUPPLIES	0	58,107	58,107	0	58,107	0	58,107	62.00
63.00	6300	LEGAL	0	21,117	21,117	0	21,117	0	21,117	63.00
64.00	6400	ACCOUNTING	0	62,977	62,977	0	62,977	0	62,977	64.00
65.00	6500	INSURANCE	0	16,653	16,653	0	16,653	0	16,653	65.00
66.00	6600	TELEPHONE	0	66,112	66,112	0	66,112	0	66,112	66.00
67.00	6700	FRINGE BENEFITS AND PAYROLL TAXES	0	246,686	246,686	-246,686	0	0	0	67.00
68.00	6800	DUES/SUBSCRIPTIONS/CONSULTING/OTHER	0	187,658	187,658	0	187,658	-16,858	170,800	68.00
73.00		SUBTOTAL-ADMINISTRATIVE COST (sum of lines 60 through 68)	315,898	659,310	975,208	33,476	1,008,684	-16,858	991,826	73.00

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RECLASSIFICATION AND ADJUSTMENT OF TRIAL BALANCE OF EXPENSES

Worksheet A

		Cost Center Description (omit cents)	Salaries	Other	Total (col 1 + col 2)	Reclassifi- cations	Reclassified Trial Balance (col 3 / col 4)	Adjustments	Net Expenses for Allocation (col 5 / col 6)	
74.00		TOTAL OVERHEAD (sum of lines 59 and 73)	315,898	1,400,748	1,716,646	33,476	1,750,122	-234,606	1,515,516	74.00
COST OTHER THAN RHC SERVICES										
75.00	7500	PHARMACY	0	0	0	0	0	0	0	75.00
76.00	7600	DENTAL	81,171	48,554	129,725	34,736	164,461	0	164,461	76.00
77.00	7700	OPTOMETRY	0	0	0	0	0	0	0	77.00
78.00	7800	NON-ALLOWABLE GME PASS THROUGH COSTS	0	0	0	0	0	0	0	78.00
79.00	7900	TELEHEALTH	0	0	0	267,305	267,305	0	267,305	79.00
80.00	8000	CHRONIC CARE MANAGEMENT	0	0	0	0	0	0	0	80.00
81.00	8100	DIAGNOSTIC IMAGING	60,107	0	60,107	12,035	72,142	0	72,142	81.00
86.00		SUBTOTAL-COST OTHER THAN RHC (sum of lines 75 through 81)	141,278	48,554	189,832	314,076	503,908	0	503,908	86.00
NON-REIMBURSABLE COSTS										
87.00	8700	MARKETING	0	12,806	12,806	0	12,806	-12,806	0	87.00
88.00	8800	FOUNDATION/MOB/CHILD ADVOCACY	6,651	1,101,517	1,108,168	1,332	1,109,500	-1,101,517	7,983	88.00
89.00	8900	OTHER NON-REIMB COSTS	0	0	0	27,788	27,788	0	27,788	89.00
90.00		SUBTOTAL NON-REIMBURSABLE COSTS (sum of lines 87 through 89)	6,651	1,114,323	1,120,974	29,120	1,150,094	-1,114,323	35,771	90.00
100.00		TOTAL COSTS (sum of lines 39, 74, 86, and 90)	1,232,032	3,662,350	4,894,382	0	4,894,382	-1,348,929	3,545,453	100.00

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RECLASSIFICATIONS

Worksheet A-6

Increase				Decrease			
Cost Center	Line No.	Amount (2)	Cost Center	Line No.	Amount (2)		
2.00	3.00	4.00	5.00	6.00	7.00		
A - BENEFITS							
1.00	PHYSICIAN	1.00	48,248	FRINGE BENEFITS AND PAYROLL TAXES	67.00	246,686	1.00
2.00	NURSE PRACTITIONER	3.00	26,754		0.00	0	2.00
3.00	CLINICAL SOCIAL WORKER	8.00	3,039		0.00	0	3.00
4.00	LABORATORY TECHNICIAN	9.00	4,890		0.00	0	4.00
5.00	MEDICAL ASSISTANTS	10.00	56,997		0.00	0	5.00
6.00	REGISTERED DIETICIAN / LMFT	32.00	13,887		0.00	0	6.00
7.00	OFFICE SALARIES	60.00	63,251		0.00	0	7.00
8.00	DENTAL	76.00	16,253		0.00	0	8.00
9.00	DIAGNOSTIC IMAGING	81.00	12,035		0.00	0	9.00
10.00	FOUNDATION/MOB/CHILD ADVOCACY	88.00	1,332		0.00	0	10.00
B - VACCINES							
1.00	PNEUMOCOCCAL VACCINES & MED SUPPLIES	30.00	12,458	MEDICAL SUPPLIES	25.00	16,062	1.00
2.00	INFLUENZA VACCINES & MED SUPPLIES	31.00	3,604		0.00	0	2.00
C - TELEHEALTH							
1.00	TELEHEALTH	79.00	267,305	PHYSICIAN	1.00	58,908	1.00
2.00		0.00	0	NURSE PRACTITIONER	3.00	36,373	2.00
3.00		0.00	0	CLINICAL SOCIAL WORKER	8.00	2,251	3.00
4.00		0.00	0	PHYSICIAN SERVICES UNDER AGREEMENT	15.00	169,773	4.00
D - MEDICAL DIRECTOR							
1.00	OFFICE SALARIES	60.00	216,911	PHYSICIAN	1.00	216,911	1.00
E - CONTRACTORS							
1.00	DENTAL	76.00	18,483	PHYSICIAN SERVICES UNDER AGREEMENT	15.00	18,483	1.00
F - COVID SUPPLIES							
1.00	OTHER NON-REIMB COSTS	89.00	27,788	MEDICAL SUPPLIES	25.00	27,788	1.00
100.00	GRAND TOTALS		793,235			793,235	100.00

(1) A letter (A, B, etc.) must be entered on each line to identify each reclassification entry.
 (2) Transfer the amounts in columns 4 and 7 to Worksheet A, column 4, lines as appropriate.

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ADJUSTMENTS TO EXPENSES

Worksheet A-8

	Descriptions (1)	(2) Basis/Code	Amount	Expense Classification on Worksheet A from which amount is to be adjusted	
				Cost Center	Line No.
		1.00	2.00	3.00	4.00
1.00	Investment income-Buildings and Fixtures (chapter 2)		0	DEPRECIATION-BUILDINGS AND FIXTURES	44.00 1.00
2.00	Investment income-Movable Equipment (chapter 2)		0	DEPRECIATION-MOVABLE EQUIPMENT	45.00 2.00
3.00	Investment income-Other (chapter 2)	A	-217,748	INTEREST ON MORTGAGE OR LOANS	42.00 3.00
4.00	Trade, quantity and time discounts (chapter 8)		0		0.00 4.00
5.00	Refunds and rebates of expenses (chapter 8)	B	-2,458	DUES/SUBSCRIPTIONS/CONSULTING/OTHER	68.00 5.00
6.00	Rental of building or office space to others (chapter 8)	B	-14,400	DUES/SUBSCRIPTIONS/CONSULTING/OTHER	68.00 6.00
7.00	Related organization transactions (chapter 10)	From Wkst. A-8-1	0		7.00
8.00	Sale of drugs to other than patients		0		0.00 8.00
9.00	Vending machines		0		0.00 9.00
10.00	Practitioner Assigned by Public Health Service		0		0.00 10.00
11.00	Depreciation - Buildings and Fixtures		0	DEPRECIATION-BUILDINGS AND FIXTURES	44.00 11.00
12.00	Depreciation - Movable Equipment		0	DEPRECIATION-MOVABLE EQUIPMENT	45.00 12.00
13.00	RCE adjustments to teaching physician's cost		0	ALLOWABLE GME COSTS	29.00 13.00
14.00	MARKETING	A	-12,806	MARKETING	87.00 14.00
14.01	FOUNDATION, MOB, CHILD ADVOCACY	A	-289,212	FOUNDATION/MOB/CHILD ADVOCACY	88.00 14.01
14.02	PHARMACY	A	-3,785	FOUNDATION/MOB/CHILD ADVOCACY	88.00 14.02
14.03	OTHER NON REIMBURSABLE	A	-808,520	FOUNDATION/MOB/CHILD ADVOCACY	88.00 14.03
50.00	Total (sum of lines 1 through 49)		-1,348,929		50.00

- (1) Description - all chapter references in this column pertain to CMS Pub. 15-1.
- (2) Basis for adjustment (see instructions).
 - A. Costs - if cost, including applicable overhead, can be determined.
 - B. Amount Received - if cost cannot be determined.
- (3) Additional adjustments may be made on lines 14 through 49 and subscripts thereof.

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VISITS AND OVERHEAD COST FOR RHC SERVICES

**Worksheet B
Parts I & II**


PART I - VISITS AND PRODUCTIVITY

		Part A - Visits And Productivity					
	Position	Number of FTE Personnel	Total Visits	Productivity Standard (1)	Minimum Visits (Col. 1 x Col. 3)	Greater of Col. 2 or Col. 4	
		1.00	2.00	3.00	4.00	5.00	
1.00	Physicians	1.02	1,135	4,200	4,284		1.00
2.00	Physician Assistants	0.00	0	2,100	0		2.00
3.00	Nurse Practitioners	0.91	2,100	2,100	1,911		3.00
4.00	Certified Nurse Midwife	0.00	0	2,100	0		4.00
5.00	Subtotal (Sum of lines 1 through 4)	1.93	3,235		6,195	6,195	5.00
6.00	Registered Nurse	0.00	0			0	6.00
7.00	Licensed Practical Nurse	0.00	0			0	7.00
8.00	Clinical Psychologist	0.00	0			0	8.00
9.00	Clinical Social Worker	0.12	156			156	9.00
10.00	Total Staff	2.05	3,391			6,351	10.00
11.00	Physician Services Under Agreement		4,792			4,792	11.00

(1) Productivity standards established by CMS are: 4200 visits for each physician and 2100 visits for each nonphysician practitioner. If an exception to the productivity standard has been granted (Wkst. S-1, Part I, line 20, equals "Y"), input in col. 3, lines 1 through 4, the productivity standards derived by the contractor.

PART II - DETERMINATION OF TOTAL ALLOWABLE COST APPLICABLE TO RHC SERVICES


	Position	Amount	
		1.00	
12.00	Cost of RHC Services - excluding overhead and allowable GME costs - (Worksheet A, column 7, line 39, minus Worksheet A, column 7, line 29)	1,490,258	12.00
13.00	Cost of Other Than RHC Services - Excluding overhead (Worksheet A, column 7, sum of lines 86 and 90)	539,679	13.00
14.00	Cost of All Services - excluding overhead - (sum of lines 12 and 13)	2,029,937	14.00
15.00	Ratio of RHC (line 12 divided by line 14)	0.734140	15.00
16.00	Total Overhead - (Worksheet A, column 7, line 74)	1,515,516	16.00
17.00	Overhead Applicable to RHC Services (line 15 times line 16)(see instructions)	1,112,601	17.00
18.00	Total Allowable Cost of RHC Services (sum of lines 12 and 17)	2,602,859	18.00

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COMPUTATION OF PNEUMOCOCCAL AND INFLUENZA VACCINE COST

Worksheet B-1

		Title XVIII		Clinic		
		PNEUMOCOCCAL VACCINES	INFLUENZA VACCINES	COVID-19 VACCINES	MONOCLONAL ANTIBODY PRODUCTS	
		1.00	2.00	2.01	2.02	
1.00	Health Care Staff Cost (Worksheet A, column 7, line 14)	524,331	524,331	0	0	1.00
2.00	Ratio of injection/infusion staff time to total health care staff time	0.000178	0.000507	0.000000	0.000000	2.00
3.00	Infections/infusions health care staff cost (line 1 multiplied by line 2)	93	266	0	0	3.00
4.00	Infections/infusions and related medical supplies cost (from Worksheet A, column 7, lines 30, 31, 31.10 and 31.11, respectively)	12,458	3,604	0	0	4.00
5.00	Direct cost of injection/infusion (sum of lines 3 and 4)	12,551	3,870	0	0	5.00
6.00	Total direct cost of the RHC (from Worksheet A, column 7, line 39)	1,490,258	1,490,258	0	0	6.00
7.00	Total facility overhead (from Worksheet A, column 7, line 74)	1,515,516	1,515,516	0	0	7.00
8.00	Ratio of injection/infusion direct cost to total direct cost (line 5 divided by line 6)	0.008422	0.002597	0.000000	0.000000	8.00
9.00	Overhead cost - injections/infusions (line 7 multiplied by line 8)	12,764	3,936	0	0	9.00
10.00	Total injection/infusion cost and administration (sum of lines 5 and 9)	25,315	7,806	0	0	10.00
11.00	Total number of injections/infusions (from provider records)	76	217	0	0	11.00
12.00	Cost per injection/infusion (line 10 divided by line 11)	333.09	35.97	0.00	0.00	12.00
13.00	Number of injections/infusions administered to Medicare Beneficiaries	46	14	0	0	13.00
13.01	Number of COVID-19 injections/infusions administered to MA enrollees			0	0	13.01
14.00	Medicare cost of injections/infusions and administration (line 12 multiplied by the sum of lines 13 and 13.01, as applicable)	15,322	504	0	0	14.00
15.00	Total cost of injections/infusions administration (sum of columns 1, 2, 2.01 and 2.02, line 10) Transfer to Worksheet C, Part I, line 2	33,121				15.00
16.00	Total Medicare cost of injections/infusions and administration (sum of columns 1, 2, 2.01, and 2.02, line 14) Transfer to Worksheet C, Part II, line 23	15,826				16.00


VALLEY SPRINGS HEALTH & WELLNESS CEN	Period: From: 07/01/2020 To: 06/30/2021	Run Date Time: 11/29/2021 3:57 pm MCRIF32: 222-17 Version: 2.3.172.2	
Provider CCN: 55-8901			

DETERMINATION OF MEDICARE PAYMENT

**Worksheet C
Parts I & II**

Title XVIII Clinic

PART I - DETERMINATION OF RATE FOR RHC SERVICES							
				Amount			
				1.00			
1.00	Total allowable costs (Worksheet B, Part II, line 18)			2,602,859	1.00		
2.00	Cost of injections/infusions and administration (from Worksheet B-1, line 15)			33,121	2.00		
3.00	Total allowable cost excluding injections/infusions (line 1 minus line 2)			2,569,738	3.00		
4.00	Greater of minimum visits or actual visits by health care staff (from Worksheet B, Part 1, column 5, line 10)			6,351	4.00		
5.00	Physicians visits under agreements (from Worksheet B, Part 1, column 5, line 11)			4,792	5.00		
6.00	Total adjusted visits (line 4 plus line 5)			11,143	6.00		
7.00	Adjusted cost per visit (line 3 divided by line 6)			230.61	7.00		
				Calculation of Limit (1)			
				Payment Limit Period 1	Payment Limit Period 2	Payment Limit Period 3	
				1.00	2.00	3.00	
8.00	Maximum rate per visit (see instructions)			86.31	87.52	100.00	8.00
9.00	Rate for Medicare covered visits (lesser of line 7 or line 8)			86.31	87.52	100.00	9.00
PART II - DETERMINATION OF TOTAL PAYMENT							
				Payment Limit Period 1	Payment Limit Period 2	Payment Limit Period 3	
				1.00	2.00	3.00	
10.00	Medicare covered visits excluding mental health services (from contractor records)			1,659	1,037	1,189	10.00
11.00	Medicare cost excluding costs for mental health services (line 9 multiplied by line 10)			143,188	90,758	118,900	11.00
12.00	Medicare covered visits for mental health services (from contractor records)			0	0	0	12.00
13.00	Medicare covered cost for mental health services (line 9 multiplied by line 12)			0	0	0	13.00
14.00	Total Medicare cost (line 11 plus line 13)			143,188	90,758	118,900	14.00
15.00	Less: Medicare beneficiary deductible (see instructions)			35,890	22,434	25,723	15.00
16.00	Net Medicare cost excluding injections/infusions and administration (line 14 minus line 15)			107,298	68,324	93,177	16.00
				Amount			
				1.00			
17.00	Total Medicare charges (see instructions)					659,019	17.00
18.00	Total Medicare preventive charges (see instructions)					0	18.00
19.00	Total Medicare preventive costs ((line 18 divided by line 17) times line 14)					0	19.00
20.00	Total Medicare non-preventive costs ((line 16 minus line 19) times 80 percent)					215,039	20.00
21.00	Net Medicare cost (line 19 plus 20) (see instructions)					215,039	21.00
22.00	Graduate medical education pass through cost (see instructions)					0	22.00
23.00	Medicare cost of injections/infusions and administration (from Worksheet B-1, line 16)					15,826	23.00
24.00	Primary payer payments					0	24.00
25.00	Net Medicare reimbursement excluding bad debts (see instructions)					230,865	25.00
26.00	Allowable bad debts (see instructions)					0	26.00
27.00	Adjusted reimbursable bad debts (see instructions)					0	27.00
28.00	Allowable bad debts for dual eligible beneficiaries (see instructions)					0	28.00
29.00	Subtotal (line 25 plus line 27)					230,865	29.00
30.00	Other demonstration payment adjustment amount before sequestration					0	30.00
31.00	Other adjustments (specify)(see instructions)					0	31.00
32.00	Amount due RHC prior to sequestration adjustment (line 29 minus lines 30 and 31)					230,865	32.00
33.00	Sequestration adjustment (see instructions)					0	33.00
34.00	Other demonstration payment adjustment amount after sequestration					0	34.00
35.00	Amount due RHC after sequestration adjustment (line 32 minus lines 33 and 34)					230,865	35.00
36.00	Interim payments					215,039	36.00
37.00	Tentative settlement (for contractor use only)					0	37.00
38.00	Balance due RHC/program (line 35 minus lines 36 and 37)					15,826	38.00
39.00	Protested amounts (nonallowable cost report items) in accordance with 42 CFR 413.24(j)(2)(i)					0	39.00

VALLEY SPRINGS HEALTH & WELLNESS CEN	Period: From: 07/01/2020 To: 06/30/2021	Run Date Time: 11/29/2021 3:57 pm MCRIF32: 222-17 Version: 2.3.172.2	
Provider CCN: 55-8901			

ANALYSIS OF PAYMENTS TO THE RURAL HEALTH CLINIC FOR SERVICES RENDERED

Worksheet C-1

Title XVIII Clinic

		mm/dd/yyyy	Amount	
		1.00	2.00	
1.00	Total interim payments paid to RHC		215,039	1.00
2.00	Interim payments payable on individual bills, either submitted or to be submitted to the contractor for services rendered in the cost reporting period. If none, write "NONE" or enter a zero		0	2.00
3.00	List separately each retroactive lump sum adjustment amount based on subsequent revision of the interim rate for the cost reporting period. Also show date of each payment. If none, write "NONE" or enter a zero. (1)			3.00
Program to Provider				
3.01			0	3.01
3.02			0	3.02
3.03			0	3.03
3.04			0	3.04
3.05			0	3.05
Provider to Program				
3.50			0	3.50
3.51			0	3.51
3.52			0	3.52
3.53			0	3.53
3.54			0	3.54
3.99	Subtotal (sum of lines 3.01 - 3.49 minus sum of lines 3.50 - 3.98)		0	3.99
4.00	Total interim payments (sum of lines 1, 2, and 3.99) (transfer to Wkst. C, Part II line 35)		215,039	4.00
TO BE COMPLETED BY CONTRACTOR				
5.00	List separately each tentative settlement payment after desk review. Also show date of each payment. If none, write "NONE" or enter a zero. (1)			5.00
Program to Provider				
5.01			0	5.01
5.02			0	5.02
5.03			0	5.03
Provider to Program				
5.50			0	5.50
5.51			0	5.51
5.52			0	5.52
5.99	Subtotal (sum of lines 5.01 - 5.49 minus sum of lines 5.50 - 5.98)		0	5.99
6.00	Determined net settlement amount (balance due) based on the cost report. (see instructions)			6.00
6.01	SETTLEMENT TO PROVIDER		15,826	6.01
6.02	SETTLEMENT TO PROGRAM		0	6.02
7.00	Total Medicare program liability (see instructions)		230,865	7.00
		Contractor Number	NPR Date (MM/DD/YYYY)	
		0	1.00 2.00	
8.00	Name of Contractor	Noridian Healthcare Solutions	01011	8.00

(1) On lines 3, 5, and 6, where an amount is due RHC to program, show the amount and date on which the RHC agrees to the amount of repayment, even though total repayment is not accomplished until a later date.



**MARK TWAIN
HEALTH CARE DISTRICT**

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

Agenda Item: Financial Reports (as of Nov. & Dec., 2021)
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

The November & December, 2021 financial statements are attached for your review and approval.

- We are very happy to have received a DRAFT of the Audit for the past fiscal year. Our Auditor is still looking for confirmation from Kelly Hohenbrink, but the rest is finished 😊. Huge thank you to Traci for all her hard work on a tough audit cycle!!!!
- We are still awaiting property tax funds and COVID relief funds from Calaveras County, hopefully they will arrive before the Finance Committee meeting. The CEO, Finance Committee, and the Board will have the ability to determine how best to apply the COVID relief money, since it has very limited strings attached. Recognition of this revenue will go a long way to helping the District's bottom line 😊
- The Balance Sheet still shows a strong cash position.
- The Investment & Reserves Report shows the reserve allocations, along with the interest income allocations.
- Total COVID expenses/lost revenue to date: \$861,526.56
Total COVID expenses in November 2021: \$10,092.39
Total COVID expenses in December 2021: \$19,271.46

Mark Twain Health Care District						
Annual Budget Recap						
	11/30/21	2021 - 2022 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	2,500,576	5,865,872	3,191,007	1,374,865	0	1,300,000
Total Revenue	2,500,576	5,865,872	3,191,007	1,374,865	0	1,300,000
Expenses	(3,048,203)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Total Expenses	(3,048,203)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Surplus(Deficit)	(547,627)	(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)	

Mark Twain Health Care District									
Direct Clinic Financial Projections									
					VSHWC				11/30/2021
						2021 - 2022			
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
4083.49	Urgent care Gross Revenues	1,170,321	2,824,838	4,674,075	5,013,050	2,088,771	202,982	1,441,695	28.76%
4083.60	Contractual Adjustments	(953,773)	(1,038,761)	(1,087,124)	(1,848,793)	(770,330)	(82,060)	(678,831)	
	Net Patient revenue	216,548	1,786,077	3,586,951	3,164,257	1,318,440	120,922	762,864	24.11%
						0			
4083.90	Flu shot, Lab income, physicals			1,000	1,000	417			0.00%
4083.91	Medical Records copy fees			750	750	313			0.00%
4083.92	Other - Plan Incentives			30,000	25,000	10,417			0.00%
			0	31,750	26,750	11,146	0	0	0.00%
	Total Other Revenue	216,548	1,786,077	3,618,701	3,191,007	1,329,586	120,922	762,864	23.91%
7083.09	Other salaries and wages	(648,607)	(1,030,670)	(1,008,540)	(1,503,975)	(626,656)	(99,365)	(514,993)	34.24%
7083.10	Payroll taxes	(53,339)	(80,787)	(78,666)	(108,979)	(45,408)	(7,154)	(38,699)	35.51%
7083.12	Vacation, Holiday and Sick Leave			(9,077)	(90,239)	(37,599)			0.00%
7083.13	Group Health & Welfare Insurance	(31,164)	(132,724)	(49,982)	(169,346)	(70,561)	(12,834)	(62,362)	36.83%
7083.14	Group Life Insurance			(1,614)		0			
7083.15	Pension and Retirement		(632)	(25,214)	(1,987)	(828)			0.00%
7083.16	Workers Compensation insurance	(13,597)	(16,697)	(10,085)	(15,040)	(6,267)			0.00%
7083.18	Other payroll related benefits			(1,513)	(376)	(157)			0.00%
	Total taxes and benefits	(98,100)	(230,841)	(176,151)	(385,967)	(160,820)	(19,989)	(101,061)	26.18%
	Labor related costs	(746,706)	(1,261,511)	(1,184,691)	(1,889,942)	(787,476)	(119,354)	(616,054)	32.60%
7083.05	Marketing	(7,096)	(1,911)		(1,500)		(15,433)	(26,009)	
7083.20	Medical - Physicians	(607,191)	(766,094)	(905,244)	(970,115)	(404,215)	(58,624)	(364,782)	37.60%
7083.22	Consulting and Management fees	(261,571)	(106,677)	(75,000)	(35,000)	(14,583)	(3,651)	(13,271)	37.92%
7083.23	Legal - Clinic	(27,900)	1,258	0	(15,000)		(255)	(4,845)	0.00%
7083.25	Registry Nursing personnel			(3,000)	0	0			
7083.26	Other contracted services	(65,565)	(199,535)	(126,907)	(100,000)	(41,667)	(21,412)	(123,610)	123.61%
7083.29	Other Professional fees	(11,199)	(16,639)	(80,932)	(10,000)	(4,167)	(759)	(5,071)	50.71%
7083.36	Oxygen and Other Medical Gases	(533)	(916)	(3,703)	(1,200)	(500)	(35)	(175)	14.61%
7083.38	Pharmaceuticals			(139,504)	(40,000)	(16,667)			0.00%
7083.41.01	Other Medical Care Materials and Supplies	(141,544)	(211,072)	(25,714)	(95,000)	(39,583)	(18,974)	(128,018)	134.76%
7083.41.02	Dental Care Materials and Supplies - Clinic		(5,425)				(9,031)	(38,720)	
7083.41.03	Behavior Health Materials							(2,024)	
7083.44	Linens			(1,200)	0	0			
7083.48	Instruments and Minor Medical Equipment			(24,248)	(20,000)	(8,333)			0.00%
7083.74	Depreciation - Equipment			(150,476)	0	0			
7083.45	Cleaning supplies			(47,578)	0	0			
7083.62	Repairs and Maintenance Grounds	(1,122)		(8,104)	(5,000)	(2,083)			0.00%
7083.72	Depreciation - Bldgs & Improvements			(311,017)	(560,000)	(233,333)			0.00%
7083.80	Utilities - Electrical, Gas, Water, other	(53,232)	(90,749)	(95,083)	(80,000)	(33,333)	(4,410)	(32,043)	40.05%
8870.00	Interest on Debt Service	(158,161)	(435,495)	(257,355)	(190,000)	(79,167)			0.00%
7083.43	Food	(935)	(1,070)	(2,000)	(2,000)	(833)	(1,070)	(1,625)	81.24%
7083.46	Office and Administrative supplies	(30,108)	(56,948)	(15,428)	(15,000)	(6,250)	(2,495)	(24,195)	161.30%
7083.69	Other purchased services	(50,362)	(70,531)	(232,076)	(229,727)	(95,720)	(792)	(5,109)	2.22%
7083.81	Insurance - Malpractice	(8,814)		(16,854)	(25,000)	(10,417)			0.00%
7083.82	Other Insurance - Clinic	(23,332)	(45,829)	(31,102)	(1,050)	(438)	(3,776)	(36,939)	0.00%
7083.83	Licenses & Taxes			(1,500)	(1,500)	(625)			
7083.85	Telephone and Communications	(5,253)	(12,906)	(20,903)	(5,100)	(2,125)	(4,039)	(8,570)	168.03%
7083.86	Dues, Subscriptions & Fees	(19,274)	(4,766)	(1,500)	(5,000)	(2,083)	(426)	(4,288)	85.77%
7083.87	Outside Training	(199)	(299)	(15,000)	(10,000)	(4,167)			0.00%
7083.88	Travel costs	(3,704)	(995)	(4,000)	(2,500)	(1,042)		(595)	23.79%
7083.89	Recruiting	(25,209)	(40,159)	(40,000)	(10,000)	(4,167)	(2,763)	(13,597)	135.97%
8895.00	RoboDoc		(22,086)	(60,000)	0	0			
	Non labor expenses	(1,502,306)	(2,088,844)	(2,695,428)	(2,428,192)	(1,011,747)	(147,944)	(833,488)	34.33%
	Total Expenses	(2,249,012)	(3,350,355)	(3,880,119)	(4,318,135)	(1,799,223)	(267,298)	(1,449,542)	33.57%
	Net Expenses over Revenues	(2,032,464)	(1,564,278)	(261,418)	(1,127,128)	(469,637)	(146,376)	(686,678)	60.92%

Mark Twain Health Care District									
Rental Financial Projections					Rental				
									11/30/2021
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs BudHet
9260.01	Rent Hospital Asset amortized	1,095,293	1,089,434	1,092,672	1,092,672	455,280	90,397	452,361	41.40%
				0	0				
	Rent Revenues	1,095,293	1,089,434	1,092,672	1,092,672	455,280	90,397	452,361	41.40%
9520.62	Repairs and Maintenance Grounds	(6,079)		0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(651,164)	(688,595)	(758,483)	(758,483)	(316,035)	(58,597)	(284,304)	37.48%
9520.85	Telephone & Communications							(4,288)	(21,292)
9520.72	Depreciation	(673,891)	(116,408)	(148,679)	(148,679)	(61,950)	(9,304)	(46,896)	31.54%
9520.82	Insurance								
	Total Costs	(1,331,134)	(805,003)	(907,162)	(907,162)	(377,984)	(72,188)	(352,492)	38.86%
	Net	(235,841)	284,431	185,510	185,510	77,296	18,209	99,869	80.26%
9260.02	MOB Rents Revenue	220,296	195,608	251,016	251,593	104,830	17,903	88,708	35.26%
9521.75	MOB rent expenses	(240,514)	(263,451)	(261,016)	(247,095)	(102,956)	(21,110)	(103,852)	42.03%
	Net	(20,218)	(67,842)	(10,000)	4,498	1,874	(3,208)	(15,143)	-336.67%
9260.03	Child Advocacy Rent revenue	9,000	9,000	9,000	9,000	3,750	750	3,750	41.67%
9522.75	Child Advocacy Expenses	(297)	(1,140)	(11,000)	(11,000)	(4,583)			0.00%
	Net	8,703	7,860	(2,000)	(2,000)	(833)	750	3,750	-187.50%
9260.04	Sunrise Pharmacy Revenue		14,400		21,600		1800	9000	
7084.41	Sunrise Pharmacy Expenses	(2,174)	(3,785)	(2,250)		0			
		1,324,589	1,308,442	1,352,688	1,374,865	572,860	110,849	553,819	40.28%
		(1,574,119)	(1,073,380)	(1,181,428)	(1,165,257)	(485,524)	(93,298)	(456,343)	39.16%
	Summary Net	(249,530)	235,063	171,260	209,608	87,337	17,551	97,476	46.50%

Mark Twain Health Care District										
Projects, Grants and Support										
		11/30/2021								
			2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
			Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
	Project grants and support			(14,000)	(31,000)	(667,000)	(277,917)		(358,436)	53.74%
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							(2,436)	(2,436)	
8890.00	Doris Barger Golf			0	(2,000)	0	0		0	
8890.00	Stay Vertical			(14,000)	(14,000)	(14,000)	(5,833)			0.00%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals							(3,000)	(3,000)	
8890.00	High school ROP (CTE) program					(25,000)			(25,000)	
	Project grants and support		(465,163)	(14,000)	(31,000)	(667,000)	(277,917)	(5,436)	(358,436)	53.74%

Mark Twain Health Care District								
General Administration Financial Projections				Admin			11/30/2021	
				BUDGET				
		2019/2020	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	390,802	44,279	100,000	41,667	155	7,423	7.42%
9160.00	Property Tax Revenues	1,126,504	1,168,243	1,200,000	500,000	100,000	500,000	41.67%
9010.00	Gain on Sale of Asset							
5801.00	Rebates, Sponsorships, Refunds on Expenses					64,490	81,798	
9205.03	Miscellaneous Income (1% Minority Interest)	(43,680)	(20,782)		0	(19,149)	(2,362)	
	Summary Revenues	1,473,626	1,191,740	1,300,000	541,667	145,496	586,860	45.14%
8610.09	Other salaries and wages	(352,591)	(216,730)	(137,592)	(57,330)	(17,643)	(99,583)	72.38%
8610.10	Payroll taxes	(23,244)	(10,079)	(10,526)	(4,386)	(803)	(4,477)	42.53%
8610.12	Vacation, Holiday and Sick Leave	(3,173)		(8,256)	(3,440)			0.00%
8610.13	Group Health & Welfare Insurance	(17,474)		(11,827)	(4,928)			0.00%
8610.14	Group Life Insurance	(564)		0	0			
8610.15	Pension and Retirement	(8,815)	(2,588)	(703)	(293)		(191)	27.22%
8610.16	Workers Compensation insurance	(3,526)		(1,376)	(573)			0.00%
8610.18	Other payroll related benefits	(529)	(800)	(34)	(14)			0.00%
	Benefits and taxes	(57,325)	(13,467)	(32,723)	(13,634)	(803)	(4,668)	14.27%
	Labor Costs	(409,916)	(230,197)	(170,315)	(70,964)	(18,446)	(104,251)	61.21%
8610.22	Consulting and Management Fees	(61,500)	(4,548)	(3,000)	(1,250)	(226)	(1,140)	37.99%
8610.23	Legal	(30,000)	(928)	(10,000)	(4,167)		(1,235)	12.35%
8610.24	Accounting /Audit Fees	(125,000)	(59,302)	(40,000)	(16,667)	(7,369)	(13,707)	34.27%
8610.05	Marketing					(641)	(2,805)	
8610.43	Food	(2,000)		(1,500)	(625)			0.00%
8610.46	Office and Administrative Supplies	(18,000)	(14,380)	(15,000)	(6,250)	(731)	(3,742)	24.95%
8610.62	Repairs and Maintenance Grounds	0	(4,296)	(5,000)	(2,083)		(1,250)	25.00%
8610.69	Other- IT Services		(10,905)	0	0	(691)	(4,174)	
8610.74	Depreciation - Equipment	(2,500)		0	0			
8610.75	Rental/lease equipment	(9,200)		0	0			
8610.80	Utilities	(1,000)		0	0			
8610.82	Insurance	(25,000)	(16,653)	(41,900)	(17,458)		(33,094)	78.98%
8610.83	Licenses and Taxes	0		0				
8610.85	Telephone and communications	0		(2,500)				
8610.86	Dues, Subscriptions & Fees	(20,000)	(9,648)	(15,000)	(6,250)	(916)	(16,502)	110.02%
8610.87	Outside Trainings	(15,000)	(760)	(15,000)	(6,250)		(581)	3.87%
8610.88	Travel	(15,000)		(7,500)	(3,125)			0.00%
8610.89	Recruiting	(2,000)	(3,567)	(2,000)	(833)		(209)	10.45%
8610.90	Other Direct Expenses	(32,000)	(69,999)	(20,000)	(8,333)	(500)	(4,160)	20.80%
8610.95	Other Misc. Expenses							
	Non-Labor costs	(358,200)	(194,986)	(178,400)	(73,292)	(11,074)	(82,599)	46.30%
	Total Costs	(768,116)	(425,183)	(348,715)	(144,256)	(29,520)	(186,850)	53.58%
	Net	431,884	766,557	951,285	397,411	115,976	400,010	42.05%

Mark Twain Health Care District
Balance Sheet
As of November 30, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	64,870
1001.20 Umpqua Bank - Money Market	6,444
1001.30 Bank of Stockton	83,095
1001.40 Five Star Bank - MTHCD Checking	182,158
1001.50 Five Star Bank - Money Market	19,730
1001.60 Five Star Bank - VSHWC Checking	46,484
1001.65 Five Star Bank - VSHWC Payroll	10,337
1001.90 US Bank - VSHWC	9,052
1820 VSHWC - Petty Cash	400
Total Bank Accounts	422,569
Accounts Receivable	
1200 Accounts Receivable	776
Total Accounts Receivable	776
Other Current Assets	
1001.70 Umpqua Investments	1,514
1003.30 CalTRUST	10,061,774
115.05 Due from Calaveras County	1,200,000
115.20 Accrued Lease Revenue	-15,232
1202.00 Prior Year Grant Revenue	7,824
1205.00 Due from insurance proceeds	-107,234
1205.50 Allowance for Uncollectable Clinic Receivables	457,598
130.30 Prepaid VSHWC	441
Total Other Current Assets	11,606,685
Total Current Assets	12,030,029
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	698,156
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,624,427
1220.10 VSHWC - Buildngs	5,942,457
1220.20 VSHWC - Equipment	889,822
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-5,894,544
Total Fixed Assets	9,217,148

Other Assets	
1710.10 Minority Interest in MTMC - NEW	440,383
180.60 Capitalized Lease Negotiations	328,764
180.65 Capitalized Costs Amortization	27,811
Total Intangible Assets	356,574
2219 Capital Lease	6,239,328
Total Other Assets	7,036,285
TOTAL ASSETS	28,283,462
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	58,225
Total 200.00 Accts Payable & Accrued Expenes	58,225
2000.10 Other Accounts Payable	26,542
Total 200.00 Accts Payable & Accrued Expenes	26,542
2010.00 USDA Loan Accrued Interest Payable	76,640
2021 Accrued Payroll - Clinic	
2022.00 Accrued Leave Liability	25,287
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	32,404
227 Deferred Revenue	102,521
Total Other Current Liabilities	266,670
Total Current Liabilities	324,895
Long-Term Liabilities	
2128.01 Deferred Capital Lease	1,064,453
2128.02 Deferred Utilities Reimbursement	1,934,807
2129 Other Third Party Reimbursement - Calaveras County	700,000
2210 USDA Loan - VS Clinic	7,020,001
Total Long-Term Liabilities	10,719,261
Total Liabilities	11,044,156
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-2,581,854
Net Income	-547,627
Total Equity	17,239,306
TOTAL LIABILITIES AND EQUITY	28,283,462

**Investment & Reserves Report
30-Nov-21**

					Annual	
Reserve Funds	Minimum Target	6/30/2021 Balance	2021/2022 Allocated	2021/2022 Interest	11/30/2021 Balance	Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	2,206,398	0	913	2,207,312	
Capital Improvement Fund	12,000,000	2,935,435	500,000	1,081	2,436,516	
Technology Reserve Fund	1,000,000	1,002,908	0	415	1,003,323	
Lease & Contract Reserve Fund	2,400,000	2,406,980	0	997	2,407,976	
Loan Reserve Fund	2,000,000	2,005,816	0	830	2,006,647	
Reserves & Contingencies	19,600,000	10,557,538	500,000	4,236	10,061,774	0

	2021 - 2022	
CalTRUST	11/30/2021	Interest Earned
Valley Springs HWC - Operational Reserve Fund	2,207,312	913
Capital Improvement Fund	2,436,516	1,081
Technology Reserve Fund	1,003,323	415
Lease & Contract Reserve Fund	2,407,976	997
Loan Reserve Fund	2,006,647	830
Total CalTRUST	10,061,774	4,236

Five Star		
General Operating Fund	287,818	129.99
Money Market Account	19,730	160.43
Valley Springs - Checking	46,484	20.22
Valley Springs - Payroll	10,337	33.24
Total Five Star	364,368	343.88

Umpqua Bank		
Checking	64,870	0.00
Money Market Account	6,444	0.27
Investments	1,514	
Total Savings & CD's	72,828	0.27

Bank of Stockton	83,095	10.27
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Total in interest earning accounts	10,582,065	4,591
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Beta Dividend	2,709
One Time Pay	24
Anthem Incentive	100

Total Without Unrealized Loss	7,423
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Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CalTRUST investment pool, all of which meet those standards; the individual investment transactions of the CalTRUST Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.

Mark Twain Health Care District
Bill Payment List
November 2021

MTHCD Checking - NEW	Date	Num	Vendor	Amount
	11/19/2021	2708	A & L Products, Inc.	-1,760.00
	11/10/2021	2706	Anthem Blue Cross	-13,490.29
	11/24/2021	2736	Arnaudo Bros., L.P.	-21,110.33
	11/19/2021	2709	AT&T 248 134-3045	-4.67
	11/19/2021	2710	AT&T 248 134-7000(754)	-28.09
	11/19/2021	2711	AT&T 248-134-7000 952	-9.36
	11/19/2021	2717	AT&T 754-9362	-2,903.37
	11/24/2021	2728	AT&T 831-000-9975	-1,602.56
	11/19/2021	2712	AT&T OneNet	-1,342.12
	11/24/2021	2729	Best Best & Krieger, LLP	-109.50
	11/19/2021	2723	BETA Healthcare Group	-3,776.10
	11/10/2021	2683	Calaveras County Seniors' Center	-3,000.00
	11/24/2021	2734	Calaveras County Tax Collector	-29.00
	11/10/2021	2690	Calaveras Enterprise & Sierra Lodestar	-1,263.46
	11/10/2021	2691	Calaveras Power Agency	-24,289.02
	11/10/2021	2692	Calaveras Public Utility District	-179.19
	11/19/2021	2718	Campora Propane	-30.00
	11/19/2021	2713	Cejka Search	-1,500.00
	11/10/2021	2681	Cheryl Duncan Consulting	-2,648.52
	11/30/2021	ACH 12/2/21	Christian Bader	-7,000.00
	11/10/2021	2685	City of Angels	-800.71
	11/10/2021	2693	Clarke Broadcasting Corp.	-475.00
	11/24/2021	2724	Continental Dental Laboratories of California	-2,565.98
	11/10/2021	2694	Donna Koplen	-330.76
	11/30/2021	ACH 12/2/21	Dr. Deborah Salom	-8,658.00
	11/19/2021	2714	Ebbetts Pass Gas Services	-409.29
	11/30/2021	ACH 12/2/21	Harvard M. Robbins, M.D.	-11,667.67
	11/10/2021	2680	Henry Schein Inc.	-7,030.82
	11/19/2021	2721	Henry Schein Inc.	-1,635.83
	11/24/2021	2730	Henry Schein Inc.	-472.55
	11/10/2021	2695	Howard Walters	-300.00
	11/30/2021	ACH 12/2/21	James Mosson	-13,470.00
	11/24/2021	2731	JWT & Associates, LLP	-5,775.00
	11/24/2021	2725	Kirk Stout	-238.00
	11/10/2021	2705	Liza Stowers	-50.00
	11/19/2021	2715	McKesson Medical Surgical	-8,500.79
	11/10/2021	2686	MedPro Billing, LLC	-885.50
	11/24/2021	2735	Modesto Welding Products	-35.06
	11/10/2021	2707	Novarad Corporation	-1,091.27
	11/10/2021	2682	Nuance Communications, Inc.	-79.00

11/24/2021	2732	Nuance Communications, Inc.	-237.00
11/24/2021	2726	PG&E 0529233604-6 Copper Clinic	-687.30
11/10/2021	2687	PG&E 2070234150-2 Traffic Control	-55.27
11/10/2021	2688	PG&E 1022075267-8	-43.74
11/24/2021	2727	PG&E 1115246270-8 SOMO	-1,275.79
11/10/2021	2696	PG&E 3991832007-6 Cancer	-190.39
11/10/2021	2697	PG&E 4263039970-9 Hospital	-12,984.17
11/10/2021	2689	PG&E 7402140630-6 SAFMC	-357.38
11/10/2021	2698	PG&E 8919598400-3 Cancer/Infusion	-496.96
11/10/2021	2684	PG&E 9610376900-4-James Dalton (Angels Camp) NEW	-2,440.86
11/10/2021	2699	Radiologica	-1,481.00
11/10/2021	2703	RJ Pro Innovative I.T. Services	-2,220.32
11/19/2021	2720	RJ Pro Innovative I.T. Services	-184.00
11/10/2021	2700	San Andreas Sanitary District	-421.04
11/19/2021	2716	Signal Service, Inc.	-187.50
11/10/2021	2704	Suburban Propane-Ortho	-565.35
11/19/2021	2719	Suburban Propane-Ortho	-435.83
11/10/2021	2701	Suzanne Dietrich	-1,211.25
11/10/2021	2702	The Valley Springs News	-892.00
11/30/2021	ACH 12/2/21	Thomas Drakes	-15,120.00
11/24/2021	2733	Universal DataTech	-317.84
11/19/2021	2722	Your Type Graphic Design	-594.70
Bank - MTHCD Checking - NEW			-\$ 192,946.50

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Mark Twain Health Care District

Journal
November 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
11/01/2021	Journal Entry	11/1/21 CC Reversal	Umpqua CC Payment		2000.10	2000.10 Other Accounts Payable	\$53,549.35	
			Umpqua CC Payment		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$53,549.35
							\$53,549.35	\$53,549.35
11/05/2021	Journal Entry	11/05/21 Payroll #94	Pay Period 10/17/21 - 10/30/21		8610.09	8610.09 Other salaries and wages - Admin.	\$9,132.18	
			Pay Period 10/17/21 - 10/30/21		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$39,170.95	
			Pay Period 10/17/21 - 10/30/21		7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,376.16	
			Pay Period 10/17/21 - 10/30/21		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$5,212.25	
			Pay Period 10/17/21 - 10/30/21		8610.10	8610.10 Payroll taxes - Admin.	\$132.42	
			Pay Period 10/17/21 - 10/30/21		7083.10	7083.10 Payroll taxes - Clinic	\$721.07	
			Pay Period 10/17/21 - 10/30/21		8610.10	8610.10 Payroll taxes - Admin.	\$292.78	
			Pay Period 10/17/21 - 10/30/21		7083.10	7083.10 Payroll taxes - Clinic	\$2,782.43	
			Pay Period 10/17/21 - 10/30/21		7083.10	7083.10 Payroll taxes - Clinic	\$209.85	
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,750.24
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,150.42
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$7,117.92
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,451.78
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$209.85
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,030.11
			Pay Period 10/17/21 - 10/30/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,151.72
			Pay Period 10/17/21 - 10/30/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,044.40
			Pay Period 10/17/21 - 10/30/21		8610.22	8610.22 Consulting and Management Fees - District	\$208.88	
			Pay Period 10/17/21 - 10/30/21		7083.22	7083.22 Consulting and Management fees - Clinic	\$835.52	
			Pay Period 10/17/21 - 10/30/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$18,680.22	
			Pay Period 10/17/21 - 10/30/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$18,680.22
			Pay Period 10/17/21 - 10/30/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$42,168.05
							\$83,754.71	\$83,754.71
11/17/2021	Journal Entry	10/2021 Athena Charge	Athena Health Charges For October 2021		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$12,067.43
			Athena Health Charges For October 2021		7083.26	7083.26 Other contracted services - Clinic	\$12,067.43	
							\$12,067.43	\$12,067.43
11/17/2021	Journal Entry	11/17/21 Transfer	Transfer		1001.50	1001.50 Five Star Bank - Money Market - NEW		\$80,000.00
			Transfer		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$50,000.00	
			Transfer		1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$30,000.00	
							\$80,000.00	\$80,000.00
11/17/2021	Journal Entry	11/21 Tides Grant#10	Grant #10 - Tides Foundation- BH		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$21,250.00	
			Grant #10 - Tides Foundation- BH		5801.00	5801.00 Rebates, Sponsorships, Refunds on Expenses		\$21,250.00
							\$21,250.00	\$21,250.00
11/18/2021	Journal Entry	11/18/21 VSHW Deposit	VSHW Deposit		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,410.85	
			VSHW Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$1,410.85
							\$1,410.85	\$1,410.85

Mark Twain Health Care District

Journal November 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
11/19/2021	Journal Entry	11/19/21 Payroll # 95		Pay Period 10/31/21 - 11/13/21	8610.09	8610.09 Other salaries and wages - Admin.	\$8,511.07	
				Pay Period 10/31/21 - 11/13/21	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$37,729.04	
				Pay Period 10/31/21 - 11/13/21	7083.09.02	7083.09.02 Dental Salaries and Wages	\$5,113.46	
				Pay Period 10/31/21 - 11/13/21	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$5,763.15	
				Pay Period 10/31/21 - 11/13/21	8610.10	8610.10 Payroll taxes - Admin.	\$123.41	
				Pay Period 10/31/21 - 11/13/21	7083.10	7083.10 Payroll taxes - Clinic	\$692.87	
				Pay Period 10/31/21 - 11/13/21	8610.10	8610.10 Payroll taxes - Admin.	\$254.27	
				Pay Period 10/31/21 - 11/13/21	7083.10	7083.10 Payroll taxes - Clinic	\$2,661.83	
				Pay Period 10/31/21 - 11/13/21	7083.10	7083.10 Payroll taxes - Clinic	\$86.36	
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,715.90
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,832.20
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,680.88
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,268.55
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$86.36
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$821.58
				Pay Period 10/31/21 - 11/13/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,158.90
				Pay Period 10/31/21 - 11/13/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$88.00
				Pay Period 10/31/21 - 11/13/21	8610.22	8610.22 Consulting and Management Fees - District	\$17.60	
				Pay Period 10/31/21 - 11/13/21	7083.22	7083.22 Consulting and Management fees - Clinic	\$70.40	
				Pay Period 10/31/21 - 11/13/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$17,583.88	
				Pay Period 10/31/21 - 11/13/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$17,583.88
				Pay Period 10/31/21 - 11/13/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$40,371.09
							\$78,607.34	\$78,607.34
11/19/2021	Journal Entry	11/19/21 Deposit OTP		ONETIMEPAY - Inv# 10272021-01	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$24.00	
				ONETIMEPAY - Inv# 10272021-01	9060.00	9060.00 Income, Gains & losses from investments - District		\$24.00
							\$24.00	\$24.00
11/19/2021	Journal Entry	11/19/21 Deposit ABC		Anthem - Provider Incentive Program	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100.00	
				Anthem - Provider Incentive Program	9060.00	9060.00 Income, Gains & losses from investments - District		\$100.00
							\$100.00	\$100.00
11/23/2021	Journal Entry	11/23/21 CCI deposit		Grant # 10 Payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$45,000.00	
				Grant # 10 Payment	5801.00	5801.00 Rebates, Sponsorships, Refunds on Expenses		\$45,000.00
							\$45,000.00	\$45,000.00
11/23/2021	Journal Entry	ATT 831-000-9337/1121		CHC Rural Internet Reimbursement	7083.85	7083.85 Telephone and Communications - Clinic	\$1,302.40	
				CHC Rural Internet Reimbursement	1202.00	1202.00 Prior Year Grant Revenue		\$1,302.40
							\$1,302.40	\$1,302.40
11/30/2021	Journal Entry	11/21 US Bank Sweep		November US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC	\$207,455.09	
				November US Bank Sweep	1205.00	1205.00 Due from insurance providers		\$234,931.18
				November US Bank Sweep	1001.90	1001.90 U.S. Bank - VSHWC		\$383,788.89
				November US Bank Sweep	1001.40	1001.40 Five Star Bank - MTHCD Checking -	\$383,788.89	

Mark Twain Health Care District

Journal
November 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						NEW		
				US Stimulus Payment	227	227 Deferred Revenue	\$27,476.09	
							\$618,720.07	\$618,720.07
11/30/2021	Journal Entry	11/21 Prop Tax Revnue		Deferred Third Party Reimbursement	2129	2129 Other Third Party Reimbursement - Calaveras County	\$100,000.00	
				Property Tax Revenues	9160.00	9160.00 Property Tax Revenues - District		\$100,000.00
							\$100,000.00	\$100,000.00
11/30/2021	Journal Entry	11/21 Cap Costs		Capitalized Cost Amortization	180.65	180.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
				Capitalized Costs	180.60	180.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
11/30/2021	Journal Entry	11/21 MOB Revenue		MOB Rental Revenue	9260.02	9260.02 MOB Rents Revenue		\$13,397.88
				Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,397.88	
				Child Advocacy Rental	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$14,147.88	\$14,147.88
11/30/2021	Journal Entry	11/21 Capital Lease		Defer Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				Interest Income	9260.01	9260.01 Deferred Lease Income		\$25,903.39
				Capital Lease	2219	2219 Capital Lease		\$9,603.20
				Deferred Utility Reimbursement	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				Other Income	9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00
11/30/2021	Journal Entry	11/21 Depreciation		Depreciation Expense	9520.72	9520.72 Depreciation	\$9,303.80	
				Capital Lease	2219	2219 Capital Lease		\$9,303.80
							\$9,303.80	\$9,303.80
11/30/2021	Journal Entry	11/30/21 Allpaid		Allpaid - Test	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$1.00	
				Allpaid - R. Moreno	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$1,650.00	
				Allpaid - R. Drovdal	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$825.00	
				Allpaid- Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$2,476.00
							\$2,476.00	\$2,476.00
11/30/2021	Journal Entry	11/21 CC Recon		OUTFRONT- Billboard for Vax Confidence	7083.05	7083.05 Marketing - Clinic	\$14,550.00	
				McKesson - Medical Supplies - NON COVID	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$4,045.22	
				McKesson - Medical Supplies - COVID	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$2,358.29	
				Lost A Key - ROBODOC cart key replacements	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$36.61	
				Mesa Labs - Medical Supplies	7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$1,279.42	
				Amazon - Dental Supplies	7083.41.02	7083.41.02 Dental Care Materials and Supplies - Clinic	\$136.20	
				FP Mailing Solutions - Postage Meter Reload	7083.46	7083.46 Office and Administrative supplies - Clinic	\$414.00	
				Amazon - Return on Broken Foot Rest	7083.46	7083.46 Office and Administrative supplies - Clinic		\$105.52
				Staples - Office Supplies	7083.46	7083.46 Office and Administrative supplies - Clinic	\$758.75	
				Lowe's - Shelves for Closet	7083.46	7083.46 Office and Administrative supplies - Clinic	\$23.27	
				Henry Schein - Dentrux	7083.46	7083.46 Office and Administrative supplies -	\$624.00	

Mark Twain Health Care District

Journal
November 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						Clinic		
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Language Line - Translation Services		7083.69	7083.69 Other purchased services - Clinic	\$98.75	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Clark Pest Control		7083.69	7083.69 Other purchased services - Clinic	\$77.00	
			MedPro Disposal		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$108.00	
			Cal-Waste		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$229.81	
			CallMyDoc		7083.85	7083.85 Telephone and Communications - Clinic	\$473.96	
			Amazon - Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$23.24	
			Staples - Office Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$190.20	
			CVS - Incentive Card		8610.46	8610.46 Office and Administrative Supplies - District	\$505.95	
			CVS - ROBODOC cart Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$11.25	
			Quickbooks		8610.69	8610.69 Other - IT Services- District	\$180.00	
			Streamline		8610.69	8610.69 Other - IT Services- District	\$200.00	
			Cal-Net		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$9.95	
			Amazon Prime membership		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$13.93	
			Umpqua CC Payable		2000.10	2000.10 Other Accounts Payable		\$26,542.28
							\$26,647.80	\$26,647.80
11/30/2021	Journal Entry	11/30/21 AR Revenue	Gross Revenue		4083.49	4083.49 VSHWC Gross Revenues		\$199,095.00
			Uncollectable Receivable		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$117,035.00	
			Contractual Adjustment		4083.60	4083.60 Contractual Adjustments	\$82,060.00	
							\$199,095.00	\$199,095.00
11/30/2021	Journal Entry	11/30/21 Minority Int	Minority Interest in MTSJ Ops		9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$20,108.65	
			Minority Interest in MTSJ Invest		9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$959.92
			Minority Interest in MTMC		1710.10	1710.10 Minority Interest in MTMC - NEW		\$19,148.73
							\$20,108.65	\$20,108.65
TOTAL							\$1,468,558.52	\$1,468,558.52

Nov-21

	7083.05	OUTFRONT	Billboard	7083.05 - MARKETING
\$	14,550.00			\$ 14,550.00
	7083.41.01	McKesson Medical	Medical Supplies- Non COVID	
\$	4,045.22			
	7083.41.01	McKesson Medical	Medical Supplies-COVID	
\$	2,358.29			
	7083.41.01	Lost A Key	RoboDoc Cart Supplies	
\$	36.61			
	7083.41.01	Mesa Labs	Medical Supplies	
\$	1,279.42			
	7083.41.01	National CPR Foundation	CPR Certificate	\$ 7,719.54
\$	136.20			\$ 136.20
	7083.41.02	Amazon	Dental Supplies	
\$	414.00			
	7083.46	FP Mailing Solutions	Postage Machine Reload	
\$	7083.46	Diosemtry Badge	Badges	
\$	(105.52)			
	7083.46	Amazon	Return on broken foot rest	
\$	758.75			
	7084.46	Staples	Office Supplies	
\$	23.27			
	7083.46	Lowe's	Shelves for Closet	
\$	7083.46			
	7083.46	USPS	Medi-Cal Application mailing	
\$	624.00			\$ 1,714.50
	7083.46	Henry Schein	Dentrix Dental Systems	
\$	150.00			
	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT	
\$	98.75			
	7083.69	Language Line	Translation Services	
\$	150.00			
	7083.69	MEDSTATIX	INV# 40876	
\$	77.00			
	7083.69	Clark Pest Control	11/24/21 service	
\$	7083.69	ProScreening	Background checks/Credentials	\$ 475.75
	7083.80	Cisco Fire Systems	Annual Inspection/Testing	
\$	108.00			
	7083.80	MedPro Disposal	Waste Removal	
\$	229.81			\$ 337.81
	7083.80	Cal-Waste	Trash Removal	
\$	7083.85	MOTHERLODE ANSWERING SERVICE		
\$	473.96			\$ 473.96
	8610.46	Sphinx Medical	CallMyDoc	
\$	23.24			
	8610.46	Amazon	Supplies	
\$	190.20			
	8610.46	Staples	Office Supplies	
\$	8610.46	Amazon	Office Supplies	
\$	505.95			
	8610.46	CVS	Incentive Card	
\$	11.25			
	8610.46	CVS	RoboDoc Cart Supplies	\$ 730.64
\$	8610.69	Microsoft	Subscription	
\$	180.00			
	8610.69	QUICKBOOKS	MONTHLY SUB	
\$	8610.69	Doteasy	Yearly Renewal	
\$	200.00			\$ 380.00
	8610.69	Streamline	Monthly	
\$	9.95			
	8610.86	CALNET	YEARLY/MONTHLY SUB	
\$	8610.86	ZOOM	Yearly Memberships	
\$	13.93			\$ 23.88
	8610.86	Amazon Prime	Monthly Subscription	
\$	26,542.28			\$ 26,542.28

Mark Twain Health Care District						
Annual Budget Recap						
	12/31/21	2021 - 2022 Annual Budget				
	Actual	Total				
	Y-T-D	District	Clinic	Rental	Projects	Admin
Revenues	2,874,008	5,865,872	3,191,007	1,374,865	0	1,300,000
Total Revenue	2,874,008	5,865,872	3,191,007	1,374,865	0	1,300,000
Expenses	(3,565,692)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Total Expenses	(3,565,692)	(6,499,106)	(4,318,135)	(1,165,257)	(667,000)	(348,715)
Surplus(Deficit)	(691,685)	(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)

Mark Twain Health Care District										
Direct Clinic Financial Projections										
VSHWC										
2021 - 2022										
	2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual	Actual	
	Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	Y-T-D	vs Budget	
										12/31/2021
4083.49	Urgent care Gross Revenues	1,170,321	2,824,838	4,674,075	5,013,050	2,506,525	157,131	1,598,826	31.89%	
4083.60	Contractual Adjustments	(953,773)	(1,038,761)	(1,087,124)	(1,848,793)	(924,396)	(70,325)	(749,156)		
	Net Patient revenue	216,548	1,786,077	3,586,951	3,164,257	1,582,128	86,806	849,670	26.85%	
						0				
4083.90	Flu shot, Lab income, physicals			1,000	1,000	500			0.00%	
4083.91	Medical Records copy fees			750	750	375			0.00%	
4083.92	Other - Plan Incentives			30,000	25,000	12,500			0.00%	
			0	31,750	26,750	13,375	0	0	0.00%	
	Total Other Revenue	216,548	1,786,077	3,618,701	3,191,007	1,595,503	86,806	849,670	26.63%	
7083.09	Other salaries and wages	(648,607)	(1,030,670)	(1,008,540)	(1,503,975)	(751,988)	(144,895)	(655,754)	43.60%	
7083.10	Payroll taxes	(53,339)	(80,787)	(78,666)	(108,979)	(54,490)	(10,411)	(49,110)	45.06%	
7083.12	Vacation, Holiday and Sick Leave			(9,077)	(90,239)	(45,119)			0.00%	
7083.13	Group Health & Welfare Insurance	(31,164)	(132,724)	(49,982)	(169,346)	(84,673)	(13,490)	(75,853)	44.79%	
7083.14	Group Life Insurance			(1,614)		0				
7083.15	Pension and Retirement		(632)	(25,214)	(1,987)	(994)			0.00%	
7083.16	Workers Compensation insurance	(13,597)	(16,697)	(10,085)	(15,040)	(7,520)			0.00%	
7083.18	Other payroll related benefits			(1,513)	(376)	(188)			0.00%	
	Total taxes and benefits	(98,100)	(230,841)	(176,151)	(385,967)	(192,984)	(23,902)	(124,963)	32.38%	
	Labor related costs	(746,706)	(1,261,511)	(1,184,691)	(1,889,942)	(944,971)	(168,797)	(780,717)	41.31%	
7083.05	Marketing	(7,096)	(1,911)		(1,500)		(743)	(26,752)		
7083.20	Medical - Physicians	(607,191)	(766,094)	(905,244)	(970,115)	(485,058)	(52,984)	(421,901)	43.49%	
7083.22	Consulting and Management fees	(261,571)	(106,677)	(75,000)	(35,000)	(17,500)	(1,083)	(14,354)	41.01%	
7083.23	Legal - Clinic	(27,900)	1,258	0	(15,000)			(4,845)	0.00%	
7083.25	Registry Nursing personnel			(3,000)	0	0				
7083.26	Other contracted services	(65,565)	(199,535)	(126,907)	(100,000)	(50,000)	(20,878)	(144,488)	144.49%	
7083.29	Other Professional fees	(11,199)	(16,639)	(80,932)	(10,000)	(5,000)	(1,569)	(6,640)	66.40%	
7083.36	Oxygen and Other Medical Gases	(533)	(916)	(3,703)	(1,200)	(600)		(175)	14.61%	
7083.38	Pharmaceuticals			(139,504)	(40,000)	(20,000)			0.00%	
7083.41.01	Other Medical Care Materials and Supplies	(141,544)	(211,072)	(25,714)	(95,000)	(47,500)	(24,756)	(152,774)	160.82%	
7083.41.02	Dental Care Materials and Supplies - Clinic		(5,425)				(3,530)	(42,250)		
7083.41.03	Behavior Health Materials							(2,024)		
7083.44	Linens			(1,200)	0	0				
7083.48	Instruments and Minor Medical Equipment			(24,248)	(20,000)	(10,000)			0.00%	
7083.74	Depreciation - Equipment			(150,476)	0	0				
7083.45	Cleaning supplies			(47,578)	0	0				
7083.62	Repairs and Maintenance Grounds	(1,122)		(8,104)	(5,000)	(2,500)			0.00%	
7083.72	Depreciation - Bldgs & Improvements			(311,017)	(560,000)	(280,000)			0.00%	
7083.80	Utilities - Electrical, Gas, Water, other	(53,232)	(90,749)	(95,083)	(80,000)	(40,000)	(4,844)	(36,888)	46.11%	
8870.00	Interest on Debt Service	(158,161)	(435,495)	(257,355)	(190,000)	(95,000)			0.00%	
7083.43	Food	(935)	(1,070)	(2,000)	(2,000)	(1,000)	(118)	(1,743)	87.15%	
7083.46	Office and Administrative supplies	(30,108)	(56,948)	(15,428)	(15,000)	(7,500)	(4,396)	(28,591)	190.61%	
7083.69	Other purchased services	(50,362)	(70,531)	(232,076)	(229,727)	(114,864)	(706)	(5,815)	2.53%	
7083.81	Insurance - Malpractice	(8,814)		(16,854)	(25,000)	(12,500)			0.00%	
7083.82	Other Insurance - Clinic	(23,332)	(45,829)	(31,102)	(1,050)	(525)	(3,776)	(40,715)	0.00%	
7083.83	Licenses & Taxes			(1,500)	(1,500)	(750)				
7083.85	Telephone and Communications	(5,253)	(12,906)	(20,903)	(5,100)	(2,550)	(3,379)	(11,949)	234.29%	
7083.86	Dues, Subscriptions & Fees	(19,274)	(4,766)	(1,500)	(5,000)	(2,500)	(450)	(4,738)	94.77%	
7083.87	Outside Training	(199)	(299)	(15,000)	(10,000)	(5,000)			0.00%	
7083.88	Travel costs	(3,704)	(995)	(4,000)	(2,500)	(1,250)	(827)	(1,421)	56.85%	
7083.89	Recruiting	(25,209)	(40,159)	(40,000)	(10,000)	(5,000)	(16,684)	(30,281)	302.81%	
8895.00	RoboDoc		(22,086)	(60,000)	0	0				
	Non labor expenses	(1,502,306)	(2,088,844)	(2,695,428)	(2,428,192)	(1,214,096)	(140,724)	(978,346)	40.29%	
	Total Expenses	(2,249,012)	(3,350,355)	(3,880,119)	(4,318,135)	(2,159,067)	(309,521)	(1,759,063)	40.74%	
	Net Expenses over Revenues	(2,032,464)	(1,564,278)	(261,418)	(1,127,128)	(563,564)	(222,715)	(909,393)	80.68%	

Mark Twain Health Care District									
Rental Financial Projections					Rental				
									12/31/2021
		2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs BudHet
9260.01	Rent Hospital Asset amortized	1,095,293	1,089,434	1,092,672	1,092,672	546,336	90,359	542,720	49.67%
				0	0				
	Rent Revenues	1,095,293	1,089,434	1,092,672	1,092,672	546,336	90,359	542,720	49.67%
9520.62	Repairs and Maintenance Grounds	(6,079)		0	0				
9520.80	Utilities - Electrical, Gas, Water, other	(651,164)	(688,595)	(758,483)	(758,483)	(379,242)	(54,935)	(339,239)	44.73%
9520.85	Telephone & Communications						(4,207)	(25,499)	
9520.72	Depreciation	(673,891)	(116,408)	(148,679)	(148,679)	(74,340)	(9,266)	(56,162)	37.77%
9520.82	Insurance								
	Total Costs	(1,331,134)	(805,003)	(907,162)	(907,162)	(453,581)	(68,408)	(420,900)	46.40%
	Net	(235,841)	284,431	185,510	185,510	92,755	21,950	121,820	96.07%
9260.02	MOB Rents Revenue	220,296	195,608	251,016	251,593	125,797	17,053	105,761	42.04%
9521.75	MOB rent expenses	(240,514)	(263,451)	(261,016)	(247,095)	(123,548)	(20,575)	(124,426)	50.36%
	Net	(20,218)	(67,842)	(10,000)	4,498	2,249	(3,522)	(18,666)	-414.97%
9260.03	Child Advocacy Rent revenue	9,000	9,000	9,000	9,000	4,500	750	4,500	50.00%
9522.75	Child Advocacy Expenses	(297)	(1,140)	(11,000)	(11,000)	(5,500)			0.00%
	Net	8,703	7,860	(2,000)	(2,000)	(1,000)	750	4,500	-225.00%
9260.04	Sunrise Pharmacy Revenue		14,400		21,600		1,800	10,800	
7084.41	Sunrise Pharmacy Expenses	(2,174)	(3,785)	(2,250)		0			
		1,324,589	1,308,442	1,352,688	1,374,865	687,433	109,961	663,781	48.28%
		(1,574,119)	(1,073,380)	(1,181,428)	(1,165,257)	(582,629)	(88,983)	(545,327)	46.80%
	Summary Net	(249,530)	235,063	171,260	209,608	104,804	20,978	118,454	56.51%

Mark Twain Health Care District										
Projects, Grants and Support										
		12/31/2021								
			2019/2020	2020/2021	2020/2021	2021/2022	Month	Actual	Actual	Actual
			Actual	Unaudited	Budget	Budget	to-Date	Month	Y-T-D	vs Budget
	Project grants and support			(14,000)	(31,000)	(667,000)	(333,500)		(358,436)	53.74%
8890.00	Foundation		(465,163)			(628,000)			(328,000)	
8890.00	Veterans Support			0	(5,000)	0	0	0	0	
8890.00	Mens Health			0	(5,000)	0	0	0	0	
8890.00	Steps to Kick Cancer - October			0	(5,000)	0	0	0	0	
8890.00	Ken McInturf Laptops								(2,436)	
8890.00	Doris Barger Golf			0	(2,000)	0	0	0	0	
8890.00	Stay Vertical			(14,000)	(14,000)	(14,000)	(7,000)			0.00%
8890.00	Golden Health Grant Awards									
8890.00	Calaveras Senior Center Meals								(3,000)	
8890.00	High school ROP (CTE) program					(25,000)			(25,000)	
	Project grants and support		(465,163)	(14,000)	(31,000)	(667,000)	(333,500)	0	(358,436)	53.74%

Mark Twain Health Care District								
General Administration Financial Projections				Admin			12/31/2021	
				BUDGET				
		2019/2020	2020/2021	2021/2022	Month	Actual	Actual	Actual
		Actual	Unaudited	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	390,802	44,279	100,000	50,000	38	7,462	7.46%
9160.00	Property Tax Revenues	1,126,504	1,168,243	1,200,000	600,000	100,000	600,000	50.00%
9010.00	Gain on Sale of Asset							
5801.00	Rebates, Sponsorships, Refunds on Expenses					(1,760)	80,038	
9205.03	Miscellaneous Income (1% Minority Interest)	(43,680)	(20,782)		0	6,301	3,939	
	Summary Revenues	1,473,626	1,191,740	1,300,000	650,000	104,579	691,439	53.19%
8610.09	Other salaries and wages	(352,591)	(216,730)	(137,592)	(68,796)	(27,405)	(126,987)	92.29%
8610.10	Payroll taxes	(23,244)	(10,079)	(10,526)	(5,263)	(1,261)	(5,738)	54.51%
8610.12	Vacation, Holiday and Sick Leave	(3,173)		(8,256)	(4,128)			0.00%
8610.13	Group Health & Welfare Insurance	(17,474)		(11,827)	(5,914)			0.00%
8610.14	Group Life Insurance	(564)		0	0			
8610.15	Pension and Retirement	(8,815)	(2,588)	(703)	(352)	(1,512)	(1,704)	242.18%
8610.16	Workers Compensation insurance	(3,526)		(1,376)	(688)			0.00%
8610.18	Other payroll related benefits	(529)	(800)	(34)	(17)			0.00%
	Benefits and taxes	(57,325)	(13,467)	(32,723)	(16,361)	(2,773)	(7,441)	22.74%
	Labor Costs	(409,916)	(230,197)	(170,315)	(85,157)	(30,177)	(134,428)	78.93%
8610.22	Consulting and Management Fees	(61,500)	(4,548)	(3,000)	(1,500)	(4,311)	(5,450)	181.67%
8610.23	Legal	(30,000)	(928)	(10,000)	(5,000)		(1,235)	12.35%
8610.24	Accounting /Audit Fees	(125,000)	(59,302)	(40,000)	(20,000)	(9,480)	(23,187)	57.97%
8610.05	Marketing						(2,805)	
8610.43	Food	(2,000)		(1,500)	(750)			0.00%
8610.46	Office and Administrative Supplies	(18,000)	(14,380)	(15,000)	(7,500)	(257)	(3,999)	26.66%
8610.62	Repairs and Maintenance Grounds	0	(4,296)	(5,000)	(2,500)		(1,250)	25.00%
8610.69	Other- IT Services		(10,905)	0	0	(691)	(4,865)	
8610.74	Depreciation - Equipment	(2,500)		0	0			
8610.75	Rental/lease equipment	(9,200)		0	0			
8610.80	Utilities	(1,000)		0	0			
8610.82	Insurance	(25,000)	(16,653)	(41,900)	(20,950)	(350)	(33,444)	79.82%
8610.83	Licenses and Taxes	0		0				
8610.85	Telephone and communications	0		(2,500)				
8610.86	Dues, Subscriptions & Fees	(20,000)	(9,648)	(15,000)	(7,500)	(1,634)	(18,136)	120.91%
8610.87	Outside Trainings	(15,000)	(760)	(15,000)	(7,500)		(581)	3.87%
8610.88	Travel	(15,000)		(7,500)	(3,750)			0.00%
8610.89	Recruiting	(2,000)	(3,567)	(2,000)	(1,000)		(209)	10.45%
8610.90	Other Direct Expenses	(32,000)	(69,999)	(20,000)	(10,000)		(4,160)	20.80%
8610.95	Other Misc. Expenses							
	Non-Labor costs	(358,200)	(194,986)	(178,400)	(87,950)	(16,722)	(99,321)	55.67%
	Total Costs	(768,116)	(425,183)	(348,715)	(173,107)	(46,900)	(233,749)	67.03%
	Net	431,884	766,557	951,285	476,893	57,679	457,690	48.11%

Mark Twain Health Care District
Balance Sheet
As of December 31, 2021

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	80,881
1001.20 Umpqua Bank - Money Market	6,444
1001.30 Bank of Stockton	83,081
1001.40 Five Star Bank - MTHCD Checking	214,475
1001.50 Five Star Bank - Money Market	19,733
1001.60 Five Star Bank - VSHWC Checking	135,617
1001.65 Five Star Bank - VSHWC Payroll	90,074
1001.90 US Bank - VSHWC	30,999
1820 VSHWC - Petty Cash	400
Total Bank Accounts	661,704
Accounts Receivable	
1200 Accounts Receivable	-1,542
Total Accounts Receivable	-1,542
Other Current Assets	
1001.70 Umpqua Investments	1,514
1003.30 CalTRUST	9,561,774
115.05 Due from Calaveras County	1,200,000
115.20 Accrued Lease Revenue	-15,232
1202.00 Prior Year Grant Revenue	6,522
1205.00 Due from insurance proceeds	-279,990
1205.50 Allowance for Uncollectable Clinic Receivables	542,558
130.30 Prepaid VSHWC	441
Total Other Current Assets	11,017,586
Total Current Assets	11,677,748
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	698,156
1200.50 District - Building Service Equipment	168,095
1220.00 VSHWC - Land	903,112
1220.05 VSHWC - Land Improvements	1,624,427
1220.10 VSHWC - Buildngs	5,942,457
1220.20 VSHWC - Equipment	889,822
1221.00 Pharmacy Construction	48,536
160.00 Accumulated Depreciation	-5,894,544
Total Fixed Assets	9,217,148

Other Assets	
1710.10 Minority Interest in MTMC - NEW	446,684
180.60 Capitalized Lease Negotiations	327,770
180.65 Capitalized Costs Amortization	28,804
Total Intangible Assets	356,574
2219 Capital Lease	6,220,421
Total Other Assets	7,023,679
TOTAL ASSETS	27,918,575
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	25,737
Total 200.00 Accts Payable & Accrued Expenes	25,737
2000.10 Other Accounts Payable	29,104
Total 200.00 Accts Payable & Accrued Expenes	29,104
2010.00 USDA Loan Accrued Interest Payable	76,640
2021 Accrued Payroll - Clinic	
2022.00 Accrued Leave Liability	25,287
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	41,500
227 Deferred Revenue	111,510
Total Other Current Liabilities	287,317
Total Current Liabilities	313,054
Long-Term Liabilities	
2128.01 Deferred Capital Lease	1,028,946
2128.02 Deferred Utilities Reimbursement	1,870,314
2129 Other Third Party Reimbursement - Calaveras County	600,000
2210 USDA Loan - VS Clinic	7,020,001
Total Long-Term Liabilities	10,519,261
Total Liabilities	10,832,315
Equity	
290.00 Fund Balance	648,149
291.00 PY - Historical Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-2,590,843
Net Income	-691,685
Total Equity	17,086,260
TOTAL LIABILITIES AND EQUITY	27,918,575

**Investment & Reserves Report
31-Dec-21**

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

	2021 - 2022	
CalTRUST	12/31/2021	Interest Earned
Valley Springs HWC - Operational Reserve Fund	2,207,312	913
Capital Improvement Fund	2,436,516	1,081
Technology Reserve Fund	1,003,323	415
Lease & Contract Reserve Fund	2,407,976	997
Loan Reserve Fund	2,006,647	830
Total CalTRUST	10,061,774	4,236

Five Star		
General Operating Fund	345,307	149.40
Money Market Account	19,733	163.83
Valley Springs - Checking	135,617	27.22
Valley Springs - Payroll	93,171	40.43
Total Five Star	593,828	380.88

Umpqua Bank		
Checking	80,881	0.00
Money Market Account	6,444	0.33
Investments	1,514	
Total Savings & CD's	88,839	0.33

Bank of Stockton	83,081	11.68
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Total in interest earning accounts	10,827,522	4,629
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Beta Dividend	2,709
One Time Pay	24
Anthem Incentive	100

Total Without Unrealized Loss	7,462
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Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CalTRUST investment pool, all of which meet those standards; the individual investment transactions of the CalTRUST Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds.

Mark Twain Health Care District
Bill Payment List
December 2021

MTHCD Checking - NEW	Date	Num	Vendor	Amount
	12/08/2021	2775	38 Smiles Dental Laboratory	-388.92
	12/17/2021	2791	A & L Products, Inc.	-1,760.00
	12/23/2021	2806	Aireserv	-300.00
	12/31/2021	2817	Alliant Insurance Services, Inc. - NPB Main	-350.00
	12/08/2021	2745	Alpine Natural Gas	-654.99
	12/31/2021	2816	Alpine Natural Gas	-1,593.91
	12/17/2021	2799	Anthem Blue Cross	-15,772.74
	12/23/2021	2808	Arnaudo Bros., L.P.	-21,124.80
	12/08/2021	2740	AT&T - 209-772-1005	-1,066.30
	12/31/2021	2813	AT&T - 209-772-1005	-1,217.61
	12/08/2021	2741	AT&T 209-772-2791 VSHWC	-828.32
	12/31/2021	2814	AT&T 209-772-2791 VSHWC	-908.39
	12/17/2021	2784	AT&T 248 134-3045	-4.67
	12/17/2021	2785	AT&T 248 134-7000(754)	-28.09
	12/17/2021	2786	AT&T 248-134-7000 952	-9.36
	12/17/2021	2792	AT&T 754-9362	-2,882.56
	12/23/2021	2801	AT&T 831-000-9975	-1,602.56
	12/17/2021	2787	AT&T OneNet	-1,282.67
	12/17/2021	2777	Best Best & Krieger, LLP	-145.00
	12/23/2021	2809	BETA Healthcare Group	-3,776.10
	12/08/2021	2748	Calaveras County Water District	-781.68
	12/08/2021	2752	Calaveras Enterprise & Sierra Lodestar	-1,263.46
	12/17/2021	2778	Calaveras Power Agency	-22,540.30
	12/08/2021	2742	Calaveras Public Utility District	0.00
	12/08/2021	2769	Calaveras Public Utility District	-2,192.53
	12/31/2021	2819	Calaveras Public Utility District	-1,934.06
	12/08/2021	2758	California Special Districts Association - Financial	-1,527.32
	12/31/2021	2822	California Special Districts Association - Financial	-1,527.32
	12/17/2021	2793	Campora Propane	-30.00
	12/23/2021	2800	Capital Group - American Funds	-192.10
	12/17/2021	2788	Cejka Search	-15,000.00
	12/08/2021	2743	Cheryl Duncan Consulting	-2,744.60
	12/09/2021	2776	Christian Bader	-100.00
	12/31/2021	ACH 1/3/2022	Christian Bader	-6,240.00
	12/08/2021	2750	City of Angels	-683.26
	12/08/2021	2759	Clarke Broadcasting Corp.	-475.00
	12/31/2021	2810	Continental Dental Laboratories of California	-1,005.12
	12/08/2021	2771	Debbra Sellick	-100.00
	12/31/2021	2821	Donna Koplen	-330.76
	12/31/2021	ACH 1/3/2022	Dr. Deborah Salom	-8,658.00
	12/17/2021	2789	Ebbetts Pass Gas Services	-1,187.24
	12/31/2021	ACH 1/3/2022	Harvard M. Robbins, M.D.	-11,667.67
	12/08/2021	2749	Henry Schein Inc.	-444.66
	12/17/2021	2795	Henry Schein Inc.	-6.18
	12/23/2021	2802	Henry Schein Inc.	-1,460.75
	12/17/2021	2790	Hicks Pension Services	-1,320.00
	12/31/2021	2811	IBM	-450.00
	12/31/2021	ACH 1/3/2022	James Mosson	-11,280.00

12/31/2021	2818	JWT & Associates, LLP	-7,875.00
12/17/2021	2796	Kirk Stout	-136.00
12/08/2021	2772	Linda Reed	-100.00
12/08/2021	2770	Lori Hack	-300.00
12/08/2021	2760	MedPro Billing, LLC	-759.00
12/08/2021	2773	Nancy Minkler	-100.00
12/08/2021	2768	Novarad Corporation	-1,091.27
12/08/2021	2746	Nuance Communications, Inc.	-79.00
12/23/2021	2803	Nuance Communications, Inc.	-237.00
12/08/2021	2765	Olympic Cleaning Service	-4,950.00
12/31/2021	2823	Olympic Cleaning Service	-4,950.00
12/23/2021	2804	PG&E 0529233604-6 Copper Clinic	-734.63
12/08/2021	2761	PG&E 2070234150-2 Traffic Control	-62.39
12/08/2021	2762	PG&E 1022075267-8	-51.48
12/31/2021	2812	PG&E 1115246270-8 SOMO	-1,339.82
12/17/2021	2779	PG&E 3991832007-6 Cancer	-228.53
12/17/2021	2780	PG&E 4263039970-9 Hospital	-17,833.18
12/08/2021	2763	PG&E 7402140630-6 SAFMC	-398.17
12/17/2021	2781	PG&E 8919598400-3 Cancer/Infusion	-528.56
12/08/2021	2753	PG&E 9610376900-4-James Dalton (Angels Camp) NEW	-2,451.47
12/08/2021	2737	Pickled Porch Cafe	-1,070.00
12/17/2021	2782	Radiologica	-1,403.00
12/08/2021	2738	Ray Morgan Company	-772.78
12/08/2021	2744	REM Net Communications	-660.00
12/08/2021	2774	Richard Randolph	-100.00
12/08/2021	2767	RJ Pro Innovative I.T. Services	-1,876.00
12/17/2021	2798	RJ Pro Innovative I.T. Services	-246.00
12/23/2021	2807	RJ Pro Innovative I.T. Services	-386.62
12/08/2021	2747	Robert G. Gish Consultants, LLC	-1,200.00
12/08/2021	2751	San Andreas Sanitary District	-7,721.22
12/31/2021	2820	San Andreas Sanitary District	-7,300.18
12/08/2021	2766	Sonic Incytes Medical Corp	-1,500.00
12/31/2021	2824	Sonic Incytes Medical Corp	-1,500.00
12/08/2021	2739	Suburban Propane-Ortho	-1,243.24
12/17/2021	2794	Suburban Propane-Ortho	-332.92
12/23/2021	2805	Suburban Propane-Ortho	-632.71
12/31/2021	2815	Suburban Propane-Ortho	-763.28
12/08/2021	2754	Suzanne Dietrich	-1,508.75
12/08/2021	2755	The Valley Springs News	-892.00
12/31/2021	ACH 1/3/2022	Thomas Drakes	-13,080.00
12/08/2021	2756	TINA TERRADISTA	-113.07
12/08/2021	2764	Tonia Cook	-50.00
12/17/2021	2797	Your Creations	-90.00
12/08/2021	2757	Your Type Graphic Design	-940.59
12/17/2021	2783	Your Type Graphic Design	-363.07

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

-\$ 240,789.93

Mark Twain Health Care District

Journal December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/01/2021	Journal Entry	12/1/21	Transfer	12/1/21 Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$100,000.00
				12/1/21 Transfer	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$100,000.00	
							\$100,000.00	\$100,000.00
12/03/2021	Journal Entry	12/3/21	Payroll #96	Pay Period 11/14/21 - 11/27/21	8610.09	8610.09 Other salaries and wages - Admin.	\$8,873.99	
				Pay Period 11/14/21 - 11/27/21	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$33,754.97	
				Pay Period 11/14/21 - 11/27/21	7083.09.02	7083.09.02 Dental Salaries and Wages	\$5,088.89	
				Pay Period 11/14/21 - 11/27/21	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$4,954.43	
				Pay Period 11/14/21 - 11/27/21	8610.10	8610.10 Payroll taxes - Admin.	\$128.67	
				Pay Period 11/14/21 - 11/27/21	7083.10	7083.10 Payroll taxes - Clinic	\$608.51	
				Pay Period 11/14/21 - 11/27/21	8610.10	8610.10 Payroll taxes - Admin.	\$276.77	
				Pay Period 11/14/21 - 11/27/21	7083.10	7083.10 Payroll taxes - Clinic	\$2,301.00	
				Pay Period 11/14/21 - 11/27/21	7083.10	7083.10 Payroll taxes - Clinic	\$98.86	
				Pay Period 11/14/21 - 11/27/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,474.36
				Pay Period 11/14/21 - 11/27/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,238.89
				Pay Period 11/14/21 - 11/27/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,573.68
				Pay Period 11/14/21 - 11/27/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,704.56
				Pay Period 11/14/21 - 11/27/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$98.86
				Pay Period 11/14/21 - 11/27/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,834.78
				Pay Period 11/14/21 - 11/27/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,102.59
				Pay Period 11/14/21 - 11/27/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,122.00
				Pay Period 11/14/21 - 11/27/21	8610.22	8610.22 Consulting and Management Fees - District	\$224.40	
				Pay Period 11/14/21 - 11/27/21	7083.22	7083.22 Consulting and Management fees - Clinic	\$897.60	
				Pay Period 11/14/21 - 11/27/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$15,090.35	
				Pay Period 11/14/21 - 11/27/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$15,090.35
				Pay Period 11/14/21 - 11/27/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$37,058.37
							\$72,298.44	\$72,298.44
12/08/2021	Journal Entry	11/21	CC Reversal	Umpqua CC Payment	2000.10	2000.10 Other Accounts Payable	\$26,542.28	
				Umpqua CC Payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$26,542.28
							\$26,542.28	\$26,542.28
12/11/2021	Journal Entry	ATT 831-000-9337/1221		CHC Rural Internet Reimbursement	7083.85	7083.85 Telephone and Communications - Clinic	\$1,302.40	
				CHC Rural Internet Reimbursement	1202.00	1202.00 Prior Year Grant Revenue		\$1,302.40
							\$1,302.40	\$1,302.40
12/15/2021	Journal Entry	12/15/21	VSHC Deposit	VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,076.21	
				VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$1,076.21
							\$1,076.21	\$1,076.21
12/15/2021	Journal Entry	12/15/21	Transfer	Transfer to cover PR	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$10,000.00
				Transfer to cover PR	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$10,000.00	
							\$10,000.00	\$10,000.00
12/15/2021	Journal Entry	11/2021	Athena Charge	Athena Health Charges For November 2021	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$11,644.02
				Athena Health Charges For	7083.26	7083.26 Other contracted services - Clinic	\$11,644.02	

Mark Twain Health Care District

Journal December 2021

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
November 2021							\$11,644.02	\$11,644.02
12/16/2021	Journal Entry	12/16/21 Payroll #97		Pay Period 11/28/21 - 12/11/21	8610.09	8610.09 Other salaries and wages - Admin.	\$9,223.08	
				Pay Period 11/28/21 - 12/11/21	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$39,883.84	
				Pay Period 11/28/21 - 12/11/21	7083.09.02	7083.09.02 Dental Salaries and Wages	\$6,429.04	
				Pay Period 11/28/21 - 12/11/21	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$6,240.26	
				Pay Period 11/28/21 - 12/11/21	8610.10	8610.10 Payroll taxes - Admin.	\$133.73	
				Pay Period 11/28/21 - 12/11/21	7083.10	7083.10 Payroll taxes - Clinic	\$750.11	
				Pay Period 11/28/21 - 12/11/21	8610.10	8610.10 Payroll taxes - Admin.	\$298.41	
				Pay Period 11/28/21 - 12/11/21	7083.10	7083.10 Payroll taxes - Clinic	\$2,906.59	
				Pay Period 11/28/21 - 12/11/21	7083.10	7083.10 Payroll taxes - Clinic	\$227.31	
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,767.68
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,493.33
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,639.43
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,333.37
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$227.31
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$821.58
				Pay Period 11/28/21 - 12/11/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,014.34
				Pay Period 11/28/21 - 12/11/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$113.00
				Pay Period 11/28/21 - 12/11/21	8610.22	8610.22 Consulting and Management Fees - District	\$22.60	
				Pay Period 11/28/21 - 12/11/21	7083.22	7083.22 Consulting and Management fees - Clinic	\$90.40	
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$18,461.10	
				Pay Period 11/28/21 - 12/11/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$18,461.10
				Pay Period 11/28/21 - 12/11/21	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,673.44
				Pay Period 11/28/21 - 12/11/21	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$41,121.89
				Pay Period 11/28/21 - 12/11/21			\$0.00	
							\$84,666.47	\$84,666.47
12/20/2021	Journal Entry	12/20/21 Transfer		Cash Flow Transfer	1003.30	1003.30 CalTRUST - NEW		\$500,000.00
				Cash Flow Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$250,000.00	
				Cash Flow Transfer	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$150,000.00	
				Cash Flow Transfer	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$100,000.00	
							\$500,000.00	\$500,000.00
12/31/2021	Journal Entry	12/31/21 Bonus Checks		1059- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1059- 2021 Bonus	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$100.00	
				1060- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1060- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1061- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1061- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1063- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1063- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1064- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1064- 2021 Bonus	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$100.00	
				1065- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1065- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				1066- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1066- 2021 Bonus	7083.09.02	7083.09.02 Dental Salaries and Wages	\$100.00	
				1067- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1067- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1068- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1068- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1069- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1069- 2021 Bonus	7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$100.00	
				1070- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1070- 2021 Bonus	7083.09.02	7083.09.02 Dental Salaries and Wages	\$100.00	
				1071- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1071- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1072- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1072- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1073- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1073- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1074- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1074- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1075- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1075- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1076- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1076- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1077- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1077- 2021 Bonus	8610.09	8610.09 Other salaries and wages - Admin.	\$100.00	
				1078- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1078- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1079- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1079- 2021 Bonus	8610.09	8610.09 Other salaries and wages - Admin.	\$100.00	
				1080- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1080- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1081- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1081- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1082- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1082- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
				1083- 2021 Bonus	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				1083- 2021 Bonus	7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$100.00	
							\$2,400.00	\$2,400.00
12/31/2021	Journal Entry	12/21 Prop Tax Revnu	Deferred Third Party Reimbursement	Property Tax Revenues	2129	2129 Other Third Party Reimbursement - Calaveras County	\$100,000.00	
					9160.00	9160.00 Property Tax Revenues - District		\$100,000.00
							\$100,000.00	\$100,000.00
12/31/2021	Journal Entry	12/21 Cap Costs	Capitalized Cost Amortization	Capitalized Costs	180.65	180.65 Intangible Assets:Capitalized Costs Amortization	\$993.24	
					180.60	180.60 Intangible Assets:Capitalized Lease Negotiations		\$993.24
							\$993.24	\$993.24
12/31/2021	Journal Entry	12/21 MOB Revenue	MOB Rental Revenue	Umpqua Bank Checking	9260.02	9260.02 MOB Rents Revenue		\$13,397.88
				Child Advocacy Rental	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,397.88	
				Umpqua Bank Checking	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
					1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$14,147.88	\$14,147.88
12/31/2021	Journal Entry	12/21 Capital Lease	Defer Capital Lease	Interest Income	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				Capital Lease	9260.01	9260.01 Deferred Lease Income		\$25,865.38
				Deferred Utility Reimbursement	2219	2219 Capital Lease		\$9,641.21
				Other Income	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
					9260.01	9260.01 Deferred Lease Income		\$64,493.41

Mark Twain Health Care District

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							\$100,000.00	\$100,000.00
12/31/2021	Journal Entry	12/21 Depreciation	Depreciation Expense	Capital Lease	9520.72 2219	9520.72 Depreciation 2219 Capital Lease	\$9,265.79	\$9,265.79
							\$9,265.79	\$9,265.79
12/31/2021	Journal Entry	12/31/21 Payroll #98	Pay Period 12/12/21 - 12/25/21		8610.09	8610.09 Other salaries and wages - Admin.	\$9,107.43	
			Pay Period 12/12/21 - 12/25/21		7083.09.01	7083.09.01 Other salaries and wages - Clinic	\$38,542.40	
			Pay Period 12/12/21 - 12/25/21		7083.09.02	7083.09.02 Dental Salaries and Wages	\$2,258.34	
			Pay Period 12/12/21 - 12/25/21		7083.09.03	7083.09.03 Behavior Health Salaries and Wages	\$5,543.23	
			Pay Period 12/12/21 - 12/25/21		8610.10	8610.10 Payroll taxes - Admin.	\$132.06	
			Pay Period 12/12/21 - 12/25/21		7083.10	7083.10 Payroll taxes - Clinic	\$671.99	
			Pay Period 12/12/21 - 12/25/21		8610.10	8610.10 Payroll taxes - Admin.	\$291.24	
			Pay Period 12/12/21 - 12/25/21		7083.10	7083.10 Payroll taxes - Clinic	\$2,572.56	
			Pay Period 12/12/21 - 12/25/21		7083.10	7083.10 Payroll taxes - Clinic	\$274.54	
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,608.09
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,810.95
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,392.51
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,156.34
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$274.54
			Pay Period 12/12/21 - 12/25/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,997.14
			Pay Period 12/12/21 - 12/25/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$119.00
			Pay Period 12/12/21 - 12/25/21		8610.22	8610.22 Consulting and Management Fees - District	\$23.80	
			Pay Period 12/12/21 - 12/25/21		7083.22	7083.22 Consulting and Management fees - Clinic	\$95.20	
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$17,242.42	
			Pay Period 12/12/21 - 12/25/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$17,242.42
			Pay Period 12/12/21 - 12/25/21		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,766.27
			Pay Period 12/12/21 - 12/25/21		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$37,387.95
							\$76,755.21	\$76,755.21
12/31/2021	Journal Entry	12/31/21 Allpaid	Allpaid - R. Moreno		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$400.00	
			Allpaid - R. Moreno		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$370.00	
			Allpaid - Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$770.00
							\$770.00	\$770.00
12/31/2021	Journal Entry	12/31/21 US Bank	US Bank Recon		1001.90	1001.90 U.S. Bank - VSHWC	\$172,791.23	
			US Bank Recon		1205.00	1205.00 Due from insurance providers		\$172,791.23
			US Bank Recon		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$150,810.08	
			US Bank Recon		1001.90	1001.90 U.S. Bank - VSHWC		\$150,810.08
							\$323,601.31	\$323,601.31
12/31/2021	Journal Entry	12/31/21 US Bank ADJ	Bank Recon Adjustment		1001.90	1001.90 U.S. Bank - VSHWC		\$35.00
			Bank Recon Adjustment		1205.00	1205.00 Due from insurance providers	\$35.00	
							\$35.00	\$35.00
12/31/2021	Journal Entry	12/21 Bank 1001.65	Ck# 1062 - D. Coleman Paycheck		8610.22	8610.22 Consulting and Management Fees - District	\$1,273.44	
			Ck# 1062 - D. Coleman Paycheck		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,273.44
			Ck# 1084 - D. Coleman Paycheck		8610.22	8610.22 Consulting and Management Fees -	\$2,766.27	

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						District		
			Ck# 1084 - D. Coleman Paycheck		1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$2,766.27
							\$4,039.71	\$4,039.71
12/31/2021	Journal Entry	12/21 CC Recon	FaceBook - Webvertising		7083.05	7083.05 Marketing - Clinic	\$85.00	
			McKesson - Non-COVID		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$11,731.06	
			McKesson - COVID		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$9,913.96	
			SensoScientific - Thermo probes/Calibration		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$396.06	
			National CPR Foundation - CPR Certs		7083.41.01	7083.41.01 Other Medical Care Materials and Supplies - Clinic	\$25.90	
			Treat's - Drinks for Staff Christmas Lunch		7083.43	7083.43 Food - Clinic	\$10.47	
			Round Table Pizza - Staff Christmas Lunch		7083.43	7083.43 Food - Clinic	\$107.79	
			Fusion Grill - Business lunch		7083.46	7083.46 Office and Administrative supplies - Clinic	\$60.00	
			FP Mailing Solutions - Postage		7083.46	7083.46 Office and Administrative supplies - Clinic	\$941.85	
			Diosemetry Badge		7083.46	7083.46 Office and Administrative supplies - Clinic	\$140.00	
			USPS - PO Box 728 rental		7083.46	7083.46 Office and Administrative supplies - Clinic	\$130.00	
			Logo Sportswear - VSHWC Jackets		7083.46	7083.46 Office and Administrative supplies - Clinic	\$1,569.97	
			Amazon - Lab Coats		7083.46	7083.46 Office and Administrative supplies - Clinic	\$64.29	
			Staples - Office Supplies		7083.46	7083.46 Office and Administrative supplies - Clinic	\$865.64	
			Henry Schein - Dentrax Dental Systems		7083.46	7083.46 Office and Administrative supplies - Clinic	\$624.00	
			Calaveras Mini Storage		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Medstatix		7083.69	7083.69 Other purchased services - Clinic	\$150.00	
			Medpro Disposal		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$173.00	
			Cal-Waste - Trash Removal		7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$229.81	
			Sphinx Medical - Call My Doc		7083.85	7083.85 Telephone and Communications - Clinic	\$473.96	
			NARHC - Annual Membership		7083.86	7083.86 Dues, Subscriptions & Fees- Clinic	\$450.00	
			Staples - Office Supplies		8610.46	8610.46 Office and Administrative Supplies - District	\$212.95	
			Quickbooks - Monthly Fee		8610.69	8610.69 Other - IT Services- District	\$180.00	
			Streamline - Monthly Fee		8610.69	8610.69 Other - IT Services- District	\$200.00	
			Adobe - Annual Memebrrship		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$179.88	
			Cal-Net - Yearly/Monthly subscription		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$24.95	
			Amazon Prime - Monthly Membership		8610.86	8610.86 Dues, Subscriptions & Fees - District	\$13.93	
			Umpqua Credit Card Payable		2000.10	2000.10 Other Accounts Payable		\$29,104.47
							\$29,104.47	\$29,104.47
12/31/2021	Journal Entry	12/21 Minority Inter.	Minority Interest MTSJ Ops		9205.03	9205.03 Minority Interest MTSJ Ops - NEW		\$5,271.84
			Minority Interest MTSJ Invest		9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$1,028.87
			Minority Interest MTMC		1710.10	1710.10 Minority Interest in MTMC - NEW	\$6,300.71	
							\$6,300.71	\$6,300.71
12/31/2021	Journal Entry	Dec 21 AR Revenue	Gross Revenue		4083.49	4083.49 VSHWC Gross Revenues		\$155,285.00
			Uncollectable Receivables		1205.50	1205.50 Allowance for Uncollectable Clinic Receivables	\$84,960.00	
			Contractual Adjustments		4083.60	4083.60 Contractual Adjustments	\$70,325.00	

Mark Twain Health Care District

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							\$155,285.00	\$155,285.00
TOTAL							\$1,630,228.14	\$1,630,228.14

Dec-21

7083.05	OUTFRONT	Billboard	7083.05 - MARKETING
\$ 85.00	Facebook	Webvertising	\$ 85.00
7083.41.01	McKesson Medical	Medical Supplies- Non COVID	
\$ 11,731.06			
7083.41.01	McKesson Medical	Medical Supplies-COVID	
\$ 9,913.96			
7083.41.01	SensoScientific	Temp Probes/Calibration	
\$ 396.06			
7083.41.01	Mesa Labs	Medical Supplies	
\$ 25.90			
7083.41.01	National CPR Foundation	CPR Certificate	\$ 22,066.98
\$ 10.47	Treat's	Drinks for Staff Christmas Lunch	
7083.43	Roud Table Pizza	Staff Christmas Lunch	
\$ 107.79			
7083.43	Fusion Grill	Business Lunch	\$ 178.26
\$ 60.00			
7083.46	FP Mailing Solutions	Postage Machine Reload	
\$ 941.85			
7083.46	Diosemetry Badge	Badges	
\$ 140.00			
7083.46	USPS	PO Box rental #128	
\$ 130.00			
7083.46	Logo Sportswear	VSHWC Jackets for Staff	
\$ 1,569.97			
7083.46	Amazon	Lab Coats - Yurkovich/Coleman	
\$ 64.29			
7084.46	Staples	Office Supplies	
\$ 865.64			
7083.46	Henry Schein	Dentrix Dental Systems	\$ 4,335.75
\$ 624.00			
7083.69	CALAVERAS MINI STORAGE	NO RECEIPT	
\$ 150.00			
7083.69	Language Line	Translation Services	
\$ 150.00			
7083.69	MEDSTATIX	INV# 40876	
\$ 150.00			
7083.69	Clark Pest Control	11/24/21 service	
\$ 624.00			
7083.69	ProScreening	Background checks/Credentials	\$ 300.00
\$ 150.00			
7083.80	Cisco Fire Systems	Annual Inspection/Testing	
\$ 173.00			
7083.80	MedPro Disposal	Waste Removal	
\$ 229.81			
7083.80	Cal-Waste	Trash Removal	\$ 402.81
\$ 229.81			
7083.85	MOTHERLODE ANSWERING SERVICE		
\$ 473.96			
7083.85	Sphinx Medical	CallMyDoc	\$ 473.96
\$ 473.96			
7083.86	Calif. Dept. Public Health	Renewal	
\$ 450.00			
7083.86	NARHC	Yearly Membership	\$ 450.00
\$ 450.00			
8610.46	Amazon	Supplies	
\$ 212.95			
8610.46	Staples	Office Supplies	
\$ 212.95			
8610.46	CVS	RoboDoc Cart Supplies	\$ 212.95
\$ 212.95			
8610.69	Microsoft	Subscription	
\$ 180.00			
8610.69	QUICKBOOKS	MONTHLY SUB	
\$ 180.00			
8610.69	Doteasy	Yearly Renewal	
\$ 200.00			
8610.69	Streamline	Monthly	\$ 380.00
\$ 200.00			
8610.86	Adobe	Annual Membership	
\$ 179.88			
8610.86	CAL.NET	YEARLY/MONTHLY SUB	
\$ 24.95			
8610.86	Amazon Prime	Monthly Subscription	\$ 218.76
\$ 13.93			
8610.86			\$ 29,104.47

Audited Financial Statements

**MARK TWAIN
HEALTH CARE DISTRICT**

June 30, 2021

**JWT & Associates, LLP
Certified Public Accountants**

Audited Financial Statements

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2021

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Management's Discussion and Analysis

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2021

The management of the Mark Twain Health Care District (the District) has prepared this annual discussion and analysis in order to provide an overview of the District's performance for the fiscal year ended June 30, 2021 in accordance with the Governmental Accounting Standards Board Statement No. 34, *Basic Financials Statements; Management's Discussion and Analysis for State and Local Governments*. The intent of this document is to provide additional information on the District's financial performance as a whole in addition to providing a prospective look at revenue growth, operating expenses, and capital development plans. This discussion should be reviewed in conjunction with the audited financial statements for the fiscal year ended June 30, 2021 and accompanying notes to the financial statements to enhance one's understanding of the District's financial performance.

Financial Highlights

The District's financial statements consist of three statements: statement of net position; statement of revenues, expenses, and changes in net position; and statement of cash flows. These financial statements and related notes provide information about the activities of the District, including resources held by the District but restricted for specific purposes by contributors, grantors, or enabling legislation.

The statement of net position includes all of the District's assets and liabilities, using the accrual basis of accounting, as well as an indication about which assets can be used for general purposes and which are designated for a specific purpose. Highlights within the statement of net position and the statement of revenues, expenses and changes in net position for the year ended June 30, 2021 were:

- (1) Total assets decreased by \$2,393,3416 due mainly to decrease of cash and cash equivalents by \$1,770,142 as the Clinic is still considered in a "start-up" mode and the reimbursement has yet to be increased;
- (2) Patient accounts receivable as of June 30, 2021 were \$350,516, net of estimated related allowances of \$143,501 to arrive at a net patient accounts receivable of \$207,015;
- (3) Property and equipment additions were \$402,873 due to the continued improvements to the Clinic. Depreciation expense was \$770,825. With the combined additions and depreciation, property and equipment showed a net decrease by \$367,952
- (4) Total debt borrowings were \$7,094,118 as the District continued to draw down on their USDA loan in the amount of \$862,813 during the year in order to continue to fund improvements to the Clinic in Valley Springs.
- (5) As to the 30-year lease agreement, for the year ended June 30, 2021, the District recorded approximately \$1.1 million in lease income, offset by approximately \$800,000 in utilities expense, all according to the terms of the new lease which began in fiscal year 2019.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

(6) The decrease in net position for the year ended June 30, 2021 was \$(1,306,429) as compared to the prior year decrease in net position of \$(1,415,963). This was due mainly to depreciation and amortization expense of \$794,673 for the year and the added expenditures of Clinic in Valley Springs.

(7) The District recorded grant income for the year in the amount of \$245,713 due mainly to the receipt of COVID related grants and other related supplemental payments.

The statement of cash flows reports the cash provided by and used by the District's operating activities, as well as other cash sources such as investment income and cash payments for capital additions and improvements. This statement provides meaningful information on how the District's cash was generated and how it was used during the fiscal year.

Cash and Investments

For the fiscal year ended June 30, 2021, the District's operating cash and investments totaled \$11,839,677 as compared to \$13,609,819 in fiscal year 2020. At June 30, 2021, days cash on hand were 965 as compared to June 30, 2020 when days cash on hand were 1,309. The District maintains sufficient cash and cash equivalent balances to pay all short-term liabilities, plus fund the forthcoming operations of the new rural health clinic.

Current Assets and Liabilities

Current assets decreased by \$1,762,797 due mainly to the previously mentioned decrease in cash and cash equivalents. Current liabilities decreased by \$601,985 due mainly to the decrease in construction payables. These changes produced a current ratio of 24.38 for June 30, 2021 as compared to 12.65 for June 30, 2020.

Capital and Other Assets

Property and equipment decreased by \$367,952 as additions were \$402,873, less depreciation expense of \$770,825. Continued improvements are being made to the Clinic in Valley Springs.

The District has recorded approximately \$6.7 million in other assets, offset by approximately \$3.5 million in deferred revenues as of June 30, 2021, all associated with the 30 year leasing of the Hospital facilities by Dignity. As a result, these costs were amortized which realized an approximate \$1.1 million in lease income for the lease of the Hospital facilities.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

District Revenues and Rental Income

The District receives approximately 35% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. Property taxes increased in 2021 by \$107,332 from 2020.

The District also rents and/or leases hospital facilities, private office for physicians and land to various entities and individuals for purposes of supplying healthcare to the residents in the surrounding area. Rental income for the year ended June 30, 2021 increased slightly by \$12,050 over the previous year.

Operating Expenses

Total operating expenses were \$5,273,271 for fiscal year 2021 compared to \$4,493,073 for the prior fiscal year. The increase is mainly due primarily to:

- (1) A \$624,439 increase in salaries, wages and employee benefits due to the hiring of new staff for the operations of the new Clinic.
- (2) A \$204,649 increase in professional fees due to the increased patient volumes in the Clinic.
- (3) A \$183,716 increase in supplies, again due to the added patient volumes in the Clinic.
- (4) A \$105,848 increase in depreciation due to the added Clinic improvements.
- (5) A \$465,163 decrease in donations and program expenses for local community programs as the year's operations were geared towards increased Clinic activity.

Other changes in expenses over the prior year were considered minor.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

Economic Factors and Next Fiscal Year's Budget

The District's board approved the fiscal year ending June 30, 2022 budget at a recent Board meeting. For fiscal year 2022, the District is budget has the following assumptions:

Property taxes were budgeted at the approximately the same levels of 2021 while rents increase slightly.

Professional fees and other operating expenses are expected to remain fairly consistent for the year as compared to 2021

As noted already, the District opened the new rural health care clinic in Valley Springs which it began operating in October, 2019. Planning is underway for expanded operations of the Clinic and the establishment of reasonable reimbursement rates from both Medicare and Medi-Cal for patient services rendered.

As a result of the spread of the COVID-19 coronavirus, economic uncertainties have arisen which are likely to negatively impact revenues. Other financial impacts could occur, though such potential impact is unknown at this time.

This is a challenging time not only for our country but also for our community. The District takes the safety and health of our community and staff very seriously. The District has chosen to take actions to limit the spread of this virus. Therefore, the District has made the tough decision to cancel or postpone programs in several areas.

JWT & Associates, LLP

A Certified Public Accountancy Limited Liability Partnership

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Report of Independent Auditors

The Board of Directors
Mark Twain Health Care District
San Andreas, California

We have audited the accompanying financial statements of the Mark Twain Health Care District, (the District) which comprise the statements of net position as of June 30, 2021 and 2020, and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and with standards applicable to financial audits contained in the California Code of Regulations, Title 2, Section 1131.2 State Controller's *Minimum Audit Requirements* for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial

statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the District at June 30, 2021 and 2020, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

Management's discussion and analysis is not a required part of the financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

Other Reporting Required by Governmental Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 21, 2022, on our consideration of the District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control over financial reporting and compliance.

JW7 & Associates, LLP

Fresno, California
January 21, 2022

Statements of Net Position

MARK TWAIN HEALTH CARE DISTRICT

	June 30	
	<u>2021</u>	<u>2020</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 11,839,677	\$ 13,609,819
Patient accounts receivable	207,015	136,124
Other receivables	98,807	191,462
Inventory	7,249	
Prepaid expenses and other current assets	<u>21,860</u>	
Total current assets	12,174,608	13,937,405
Property and equipment	8,466,691	8,834,643
Interest in Mark Twain Medical Center	439,738	463,527
Other assets	<u>6,666,689</u>	<u>6,905,492</u>
Total assets	<u>\$ 27,747,726</u>	<u>\$ 30,141,067</u>
Liabilities and Net Position		
Current liabilities:		
Current maturities of debt borrowings	\$ 147,000	\$ 146,000
Accounts payable and accrued expenses	221,578	880,838
Accrued payroll and related liabilities	105,590	74,511
Deferred grant revenues	<u>25,196</u>	
Total current liabilities	499,364	1,101,349
Deferred lease revenue	3,498,520	4,699,260
Debt borrowings	<u>6,947,118</u>	<u>6,231,305</u>
Total liabilities	10,945,002	12,031,914
Net position		
Invested in capital assets	1,372,573	2,457,338
Unrestricted net position	<u>15,430,151</u>	<u>15,651,815</u>
Total net position	<u>16,802,724</u>	<u>18,109,153</u>
Total liabilities and net position	<u>\$ 27,747,726</u>	<u>\$ 30,141,067</u>

See accompanying notes and auditor's report

Statements of Revenues, Expenses and Changes in Net Position

MARK TWAIN HEALTH CARE DISTRICT

	Year Ended June 30	
	<u>2021</u>	<u>2020</u>
Operating revenues:		
Net patient service revenues	\$ 1,376,736	\$ 217,061
District taxes	1,233,836	1,126,504
Hospital lease income	1,090,174	1,095,293
Rental income from medical office buildings	232,828	220,778
Grant revenues	245,713	
Interest and other investment income	39,321	390,802
Other operating income	<u>19,978</u>	<u>9,000</u>
Total revenues, gains and losses	4,238,586	3,059,438
Operating expenses:		
Salaries and wages	1,286,739	782,021
Employee benefits	248,211	128,490
Professional fees	1,255,082	1,050,433
Supplies	365,580	181,864
Purchased services and repairs	33,314	54,520
Donations, programs and events		465,163
Medical office building rent	268,887	240,514
Utilities and phone	806,894	710,354
Insurance	42,273	49,893
Depreciation and amortization	794,673	688,825
Other operating expenses	<u>171,618</u>	<u>140,996</u>
Total expenses	<u>5,273,271</u>	<u>4,493,073</u>
Excess of revenues over expenses (expenses over revenues)	(1,034,685)	(1,433,635)
Nonoperating revenues (expenses):		
Interest expense	(247,955)	(158,161)
Gain (loss) in interest in Mark Twain Medical Center	<u>(23,789)</u>	<u>175,833</u>
Total nonoperating revenues (expenses)	<u>(271,744)</u>	<u>17,672</u>
Increase (decrease) in net position	(1,306,429)	(1,415,963)
Net position at the beginning of the year	<u>18,109,153</u>	<u>19,525,116</u>
Net position at the end of the year	<u>\$ 16,802,724</u>	<u>\$ 18,109,153</u>

See accompanying notes and auditor's report

Statements of Cash Flows

MARK TWAIN HEALTH CARE DISTRICT

	Year Ended June 30	
	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Cash received from patients and third parties on behalf of patients	\$ 1,331,041	\$ 80,937
Cash received from taxes, rents & other activities	1,956,860	1,981,211
Cash paid for salaries, wages and administrative benefits	(1,503,871)	(850,019)
Cash paid for suppliers and outside vendors	<u>(3,879,972)</u>	<u>(2,346,922)</u>
Net cash provided by (used in) operating activities	(2,095,942)	(1,134,793)
Cash flows from financing and investing activities:		
Purchases of property, equipment and other	(414,802)	(3,733,968)
Proceeds from debt borrowings	862,813	2,663,521
Repayments of debt borrowings	(146,000)	(133,000)
Change in Mark Twain Medical Center	<u>23,789</u>	<u>(175,833)</u>
Net cash provided by (used in) financing and investing activities	<u>325,800</u>	<u>(1,379,280)</u>
Net increase (decrease) in cash and cash equivalents	(1,770,142)	(2,514,073)
Cash and cash equivalents at beginning of year	<u>13,609,819</u>	<u>16,123,892</u>
Cash and cash equivalents at end of year	<u>\$ 11,839,677</u>	<u>\$ 13,609,819</u>
Reconciliation of changes in net position to net cash provided by operating activities		
Increase (decrease) in net position	\$ (1,306,429)	\$ (1,415,963)
Adjustments to reconcile increase (decrease) in net position to net cash provided by operating activities:		
Depreciation and amortization	794,673	688,825
Changes in operating assets and liabilities:		
Patient accounts receivable	(70,891)	(136,124)
Other receivables	92,655	58,295
Inventory	(7,249)	
Prepaid expenses	(21,860)	
Capital lease	226,884	105,446
Accounts payable and accrued expenses	(659,260)	704,976
Accrued payroll and related liabilities	31,079	60,492
Deferred grant revenues	25,196	
Deferred lease revenue and other	<u>(1,200,740)</u>	<u>(1,200,740)</u>
Net cash provided by (used in) operating activities	<u>\$ (2,095,942)</u>	<u>\$ (1,134,793)</u>

See accompanying notes and auditor's report

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2021

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: Mark Twain Health Care District (the District) is a political subdivision of the State of California under the California Health and Safety Code and is governed by a five-member elected Board of Directors. The District was organized in 1946, and began operating a healthcare facility located in San Andreas, California, in 1951.

In 1989, the District arranged with St. Joseph's Regional Health System (SJRHS), who later became Catholic Health Care West (CHW), who then renamed to Dignity Health (DH) (a California-based not-for-profit public benefit corporation) to manage the District-owned Mark Twain Hospital, which later became known as the Mark Twain Medical Center Corporation (the Corporation). DH entered into an agreement with the District at that time to lease the Corporation under the "1989 Lease". During fiscal year 2019, a new lease was entered into with DH as more fully described in Footnote H. The Corporation's Board of Trustees is appointed by the District and DH whereby DH appoints three members of the seven-member Corporation Board of Trustees and holds significant reserve powers. In the event of its dissolution, the Corporation's bylaws require that its net position be divided equally between the District and DH.

Also during fiscal year 2020, the District opened a rural health care clinic in Valley Springs, California. The District operates the outpatient clinic in order to help provide health care services to residents who primarily reside in the local geographic area.

Basis of Preparation: The accounting policies and financial statements of the District generally conform with the recommendations of the audit and accounting guide, *Health Care Organizations*, published by the American Institute of Certified Public Accountants. The financial statements are presented in accordance with the pronouncements of the Governmental Accounting Standards Board (GASB). For presentation purposes, transactions deemed to be ongoing and central to providing health care services are reported as operational revenues and expenses.

The District uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. Based on GASB Statement Number 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, as amended, the District has elected to apply the provisions of all relevant pronouncements as the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Changes in Financial Statement Presentation: The District adopted provisions of GASB 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (Statement 34), as amended by GASB 37, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus*, and Statement 38, *Certain Financial Statement Note Disclosures*. These statements establish financial reporting standards for government entities, and relates to presentation and disclosure requirements.

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported results of operations for the period. Actual results could differ from those estimates.

Risk Management: To cover the District against various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accidental benefits, commercial insurance coverage is purchased.

Cash and Cash Equivalents and Investments: The District considers cash and cash equivalents to include certain investments in highly liquid debt instruments, when present, with an original maturity of a short-term nature or subject to withdrawal upon request. Exceptions are for those investments which are intended to be continuously invested. Investments in debt securities are reported at market value. Interest, dividends and both unrealized and realized gains and losses on investments are included as investment income in nonoperating revenues when earned.

Investments: Short-term investments are funds invested local banks. These investments are measured at fair value at June 30, 2021 and 2020. Investment income or losses (including realized and unrealized gains and losses on investments, interest and dividends) are included in operating revenues under interest and other investment income.

Patient Accounts Receivable: Patient accounts receivable consist of amounts owed by various governmental agencies, insurance companies and private patients. The District manages its receivables by regularly reviewing the accounts, inquiring with respective payors as to collectibility and providing for allowances on their accounting records for estimated contractual adjustments and uncollectible accounts. Significant concentrations of patient accounts receivable are discussed further in the footnotes

Use of Estimates: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Capital Assets: Capital assets consist of property and equipment and are reported on the basis of cost, or in the case of donated items, on the basis of fair market value at the date of donation. Routine maintenance and repairs are charged to expense as incurred. Expenditures which increase values, change capacities, or extend useful lives are capitalized. Depreciation of property and equipment and amortization of property under capital leases are computed by the straight-line method for both financial reporting and cost reimbursement purposes over the estimated useful lives of the assets, which range from 3 to 40 years, depending upon the capital asset classification.

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

Compensated Absences: The District’s employees earn vacation benefits at varying rates depending on years of service. Employees also earn sick leave benefits. Both benefits can accumulate up to specified maximum levels. Employees are not paid for accumulated sick leave benefits if they leave either upon termination or before retirement. However, accumulated vacation benefits are paid to an employee upon either termination or retirement. Accrued vacation liabilities (PTO) as of June 30, 2021 and 2020 was \$34,464 and \$18,202, respectively.

Net Position: Net position can be presented in three categories. The first category is net position “invested in capital assets, net of related debt”. This category of net position consists of capital assets (both restricted and unrestricted), net of accumulated depreciation and reduced by the outstanding principal balances of any debt borrowings that were attributable to the acquisition, construction, or improvement of those capital assets. The second category is “restricted” net position. This category consists of externally designated constraints placed on those net position by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments or government agencies, or law or constitutional provisions or enabling legislation. The third category is “unrestricted” net position. This category consists of net position that does not meet the definition or criteria of the previous two categories.

The District’s reserve policy provides for the designation of unrestricted net position to fund (1) replacement and major repairs for District physical assets; (2) replacement and upgrades of information technology (IT) performance systems; (3) hardware and software; (4) designated projects, programs or other special uses requiring additional monetary support; (5) capital improvements; and (6) maintain standard operational sustainability in periods of economic uncertainty.

Operating Revenues and Expenses: The District’s statement of revenues, expenses and changes in net position distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing health care services, which is the District’s principal activity. Operating expenses are all expenses incurred to provide health care services, other than financing costs. Nonoperating revenues and expenses are those transactions not considered directly linked to providing health care services.

Net Patient Service Revenues: Net patient service revenues are reported in the period at the estimated net realized amounts from patients, third-party payors and others including estimated retroactive adjustments under reimbursement agreements with third-party programs. Normal estimation differences between final reimbursement and amounts accrued in previous years are reported as adjustments of current year's net patient service revenues.

Charity Care: The District accepts all patients regardless of their ability to pay. A patient is classified as a charity patient by reference to certain established policies of the District. Essentially, these policies define charity services as those services for which no payment is anticipated. Because the District does not pursue collection of amounts determined to qualify as charity care, they are not reported as net patient service revenues. Services provided are recorded as gross patient service revenues and then written off as an adjustment to net patient service revenues

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

District Tax Revenues: The District receives approximately 35% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. The County has established certain dates to levy, lien, mail bills, and receive payments from property owners during the year. Property taxes are considered delinquent on the day following each payment due date.

Grants and Contributions: From time to time, the District may receive grants from various governmental agencies and private organizations. The District may also receive contributions from related foundation and auxiliary organizations, as well as from individuals and other private organizations. Revenues from grants and contributions are recognized when all eligibility requirements, including time requirements are met. Grants and contributions may be restricted for either specific operating purposes or capital acquisitions. These amounts, when recognized upon meeting all requirements, are reported as components of the statement of revenues, expenses and changes in net position.

Statements of Cash Flows and Reclassifications: For purposes of the statements of cash flows, all highly liquid investments with original maturities of three months or less are considered to be cash equivalents. Certain reclassifications in the grouping of accounts have been made to the June 30, 2020 presentation in order to conform to the June 30, 2021 presentation.

NOTE B - BANK DEPOSITS

Collateral: As of June 30, 2021 and 2020, the District had deposits invested in a bank of \$11,439,677 and \$13,209,418, respectively. All of these funds were held in deposits, which are collateralized in accordance with the California Government Code (CGC), or federally insured.

Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Investments, at times, may consist of state and local agency funds invested in various permissible securities and are stated at quoted market values. Changes in market value between years are reflected as a component of investment income in the accompanying statement of revenues, expenses and changes in net position.

MARK TWAIN HEALTH CARE DISTRICT

NOTE C - NET PATIENT SERVICE REVENUES

The District had agreements with third-party payors that provide for payments at amounts different from its established rates. A summary of the payment arrangements with major third-party payors follows:

Medicare: Payments for rural health care services rendered to Medicare beneficiaries are paid on an interim rate during the year with final settlement based on cost report submission.

Medi-Cal: For Medi-Cal, services are paid on a prospective payment system (PPS) rate for rural health care services rendered to Medi-Cal beneficiaries with final settlement based on the PPS reconciliation and audit process conducted by the State of California.

Other: Payments for services rendered to other than Medicare and Medi-Cal patients are based on established rates or on agreements with certain commercial insurance companies, health maintenance organizations and preferred provider organizations which provide for various discounts from established rates.

Net patient service revenues percentages for the years ended June 30, 2021 and 2020 are summarized below:

	<u>2021</u>	<u>2020</u>
Medicare	31%	31%
Medi-Cal (traditional and managed care)	43%	43%
Other third party payors	25%	25%
Self pay and other	<u>1%</u>	<u>1%</u>
Gross patient service revenues	100%	100%
Less deductions from revenue and related allowances	<u>(81%)</u>	<u>(81%)</u>
Net patient service revenues	<u>19%</u>	<u>19%</u>

Medicare and Medi-Cal revenue accounts for approximately 74% of the District’s net patient revenues for each year. Laws and regulations governing the Medicare and Medi-Cal programs are extremely complex and subject to interpretation. As a result, there is at least a reasonable possibility that recorded estimates will change by a material amount in the near term.

MARK TWAIN HEALTH CARE DISTRICT

NOTE D - CONCENTRATION OF CREDIT RISK

Patient Accounts Receivable - The District grants credit without collateral to its patients and third-party payors. Patient accounts receivable from government agencies represent the only concentrated group of credit risk for the District and management does not believe that there are any credit risks associated with these governmental agencies. Contracted and other patient accounts receivable consist of various payors including individuals involved in diverse activities, subject to differing economic conditions and do not represent any concentrated credit risks to the District. Concentration percentages of patient accounts receivable at June 30, 2021 and 2020 were as follows:

	<u>2021</u>	<u>2020</u>
Medicare	15%	39%
Medi-Cal (traditional and managed care)	56%	41%
Other third party payors	19%	17%
Self pay and other	<u>10%</u>	<u>3%</u>
Gross patient accounts receivable	<u>100%</u>	<u>100%</u>

Financial Instruments: Financial instruments, potentially subjecting the District to concentrations of credit risk, consist primarily of bank deposits in excess of the Federal Deposit Insurance Corporation (FDIC) limits of \$250,000. Although deposits exceed the limit in certain bank accounts, management believes that the risk of loss is minimal due to the high financial quality of the bank with which the District does business. Management further believes that there is no risk of material loss due to concentration of credit risk with regards to investments as the District has no investments in equity funds, closed-end funds, exchange-traded products, or other perceived “at risk” alternatives as of June 30, 2021 and 2020.

NOTE E - INTEREST IN MARK TWAIN MEDICAL CENTER

In the former agreement between the Corporation and the District, in the event of a dissolution or a winding up of the Corporation, 50% of its assets remaining after payment, or provision for payment, of all debts and liabilities of the Corporation, were to be distributed to Dignity Health, a California nonprofit public benefit corporation. The other 50% would be distributed to the District. As a result of this agreement, the District had recorded \$14,480,434 as of June 30, 2018, respectively, as its portion of its interest in the Corporation. This amount represented the 50% of the net difference between the assets and the liabilities of the Corporation as of its June 30, 2018 audited financial statements. As of result of the new lease agreement with Dignity Health, this agreement was amended to reduce the 50% interest to 1%. For the years ended June 30, 2021 and 2020, this arrangement resulted in an interest loss of \$(23,789) and an interest gain of \$175,833, respectively.

MARK TWAIN HEALTH CARE DISTRICT

NOTE F - TRANSACTIONS BETWEEN RELATED ORGANIZATIONS

The Corporation leases the District's healthcare facilities in order to conduct patient care services in an acute-care hospital setting. Lease revenue from the Corporation for the year ended June 30, 2021 and 2020 was \$156,081 and \$151,907, respectively. During the year ended June 30, 2019, a new lease agreement was signed with other arrangements as disclosed in Footnote G.

The former hospital facility lease was renegotiated during the year ended June 30, 2018. The former lease payments were initially in amounts adequate to cover payment of utilities, debt service and insurance on the Series 1986A Bonds not covered by the tax and other revenues of the District, and to maintain ratios and fund accounts pursuant to the terms of a Joint Obligor Agreement between the District and the Corporation dated December 31, 1989, and the Bond Indenture dated August 1, 1986, between the District and Harris Trust Company of California, the bond trustee. As previously mentioned, Footnote G discloses the new lease arrangement.

During the year ended June 30, 2008, the District entered into a land and medical office building lease agreement with San Andreas Medical and Professional Office Building (SAMPO). The District leases land located at 704 Mountain Ranch Road in San Andreas to SAMPO at no cost due to the fact that the development of the property by SAMPO was deemed sufficient to offset any future lease payments. SAMPO built and owns the medical office building (MOB) located on the aforementioned land and then leases the MOB to the District. Lease expense for the years ended June 30, 2021 and 2020 regarding this agreement were \$268,887 and \$240,514, respectively. The District has subleased portions of the MOB to the Stockton Cardiology Medical Group and others, and to the Corporation. Lease revenues under these subleasing arrangements and other arrangements were approximately \$210,000 and \$215,000 for the years ended June 30, 2021 and 2020, respectively.

NOTE G - DIGNITY HEALTH LEASE

On May 31, 2020, the District and Dignity Health (DH) consummated a 30-year lease of the Mark Twain Medical Center. The final closure entailed 10 different documents: (1) a Pre-lease Agreement; (2) a Lease Agreement; (3) a Supplemental Property Agreement; (4) an Equity Transfer Agreement; (5) a Lease Termination Agreement; (6) a Valley Springs Letter; (7) By-Laws of the MTMC Corporation; (8) By-Laws of the MTMC Community Board; (9) a Closing and Incumbency Certificate; and (10) a MTMC Third Amended & Restated Articles of Incorporation. Final accounting entries made for this May 31st transaction, as well as the true-up of asset depreciation, have been made to the records of the District for the year ended June 30, 2019.

As a result of this transaction, the District has recorded a capital lease asset valued at \$6,806,628 and has recorded deferred lease revenue of \$6,000,000. The capital lease asset is being amortized over the life of the new lease agreement of 30 years at \$226,884 each year. The deferred lease revenue is a combination of deferred capital lease income, deferred facility rent and deferred utility expense income and is being recognized as income each year at various amounts each year.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

NOTE H - PROPERTY AND EQUIPMENT

Property and equipment as of June 30, 2021 and 2020 were comprised of the following:

	<u>Balance at June 30, 2020</u>	<u>Transfers & Additions</u>	<u>Disposals & Retirements</u>	<u>Balance at June 30, 2021</u>
Land and land improvements	\$ 2,963,991	\$ 66,835		\$ 3,030,826
Buildings and improvements	10,207,768	236,583		10,444,351
Equipment	1,557,105	54,255		1,611,360
Construction-in-progress	<u>3,337</u>	<u>45,200</u>		<u>48,537</u>
Totals at historical cost	14,732,201	402,873		15,135,074
Less accumulated depreciation for:				
Land and land improvements	(272,003)	(186,642)		(458,645)
Buildings and improvements	(4,840,939)	(452,128)		(5,293,067)
Equipment	<u>(784,616)</u>	<u>(132,055)</u>		<u>(916,671)</u>
Total accumulated depreciation	<u>(5,897,558)</u>	<u>(770,825)</u>		<u>(6,668,383)</u>
Total property and equipment, net	<u>\$ 8,834,643</u>	<u>\$ (367,952)</u>	<u>\$</u>	<u>\$ 8,466,691</u>

	<u>Balance at June 30, 2019</u>	<u>Transfers & Additions</u>	<u>Disposals & Retirements</u>	<u>Balance at June 30, 2020</u>
Land and land improvements	\$ 1,339,564	\$ 1,624,427		\$ 2,963,991
Buildings and improvements	4,568,729	5,639,039		10,207,768
Equipment	698,156	858,949		1,557,105
Construction-in-progress	<u>4,391,785</u>	<u>(4,388,448)</u>		<u>3,337</u>
Totals at historical cost	10,998,234	3,733,967		14,732,201
Less accumulated depreciation for:				
Land and land improvements	(136,783)	(135,220)		(272,003)
Buildings and improvements	(4,510,688)	(330,251)		(4,840,939)
Equipment	<u>(694,619)</u>	<u>(89,997)</u>		<u>(784,616)</u>
Total accumulated depreciation	<u>(5,342,090)</u>	<u>(555,468)</u>		<u>(5,897,558)</u>
Total property and equipment, net	<u>\$ 5,656,144</u>	<u>\$ 3,140,298</u>	<u>\$</u>	<u>\$ 8,834,643</u>

MARK TWAIN HEALTH CARE DISTRICT

NOTE I - DEBT BORROWINGS

On August 8, 2020, the District’s Board of Directors adopted Resolution 2020-11 entitling the authorizing and providing for the incurrence of indebtedness for the purpose of providing a portion of the cost of acquiring, constructing, enlarging, improving and/or extending its facilities to serve an area lawfully within its jurisdiction to serve. In a lease-leaseback transaction, two Certificates of Participation (COP) were signed. COP Series A allowed up to \$6,782,000 and COP Series B allowed up to \$678,000. Details of these borrowings as of June 30, 2021 and 2020, debt borrowings are as follows:

	<u>2021</u>	<u>2020</u>
Mark Twain Health Care District Certificates of Participation, Series A (2020 Capital Improvement Project), original amount up to \$6,782,000; principal payments due to be determined; interest charged at 3.625%; collateralized by District revenues and other property:	\$ 6,528,000	\$ 6,355,305
Mark Twain Health Care District Certificates of Participation, Series B (2020 Capital Improvement Project), original amount up to \$678,000; principal payments due to be determined; interest charged at 3.875%; collateralized by District revenues and other property:	<u>566,118</u>	<u>22,000</u>
	7,094,118	6,377,305
Less current maturities of debt borrowings	<u>(147,000)</u>	<u>(146,000)</u>
	<u>\$ 6,947,118</u>	<u>\$ 6,231,305</u>

Future principal maturities for debt borrowings for the next succeeding five years are \$147,000 in 2022; \$146,000 in 2023; \$163,000 in 2024; \$168,000 in 2025; and \$175,000 in 2026.

On May 1, 1996, the Corporation borrowed \$11,175,000 to finance a new health facility and to defease the Mark Twain Hospital District Insured Revenue Bonds Series 1986A (the Series 1986A Bonds) previously issued by the District. In exchange for assuming the District’s debt obligation, the Corporation has been granted a prepaid lease payment to the District that has been recorded as a long-term liability in the accompanying financial statements. The prepaid rent was being amortized over the life of the former lease agreement with the Corporation. As of result of the new lease agreement, the prepaid lease payment was terminated during the year ended June 30, 2019.

MARK TWAIN HEALTH CARE DISTRICT

NOTE J - COMMITMENTS AND CONTINGENCIES

Construction-in-Progress: As of June 30, 2021 the District has recorded \$48,537 as construction-in-progress representing cost capitalized towards the a pharmacy project. Future costs to complete this project as of June 30, 2021 are not considered material. During the years ended June 30, 2021 and 2020, interest expense of \$-0- and \$52,720, respectively, were capitalized into the building of the new rural health clinic which came on line in October, 2019 at a total cost of land, building and equipment of approximately \$9 million.

Medical Office Building Rent: The District leases various office space under operating leases expiring at various dates. Total building rent expense for the years ended June 30, 2021 and 2020, was \$268,887 and \$240,514, respectively. Future minimum lease payments for the succeeding years under these leases as of June 30, 2021, that have initial or remaining lease terms in excess of one year are not significant for disclosure.

Litigation: The District may from time-to-time be involved in litigation and regulatory investigations which arise in the normal course of doing business. After consultation with legal counsel, management estimates that matters existing as of June 30, 2021 will be resolved without material adverse effect on the District's future financial position, results from operations or cash flows.

Medical Malpractice Insurance: The District maintains commercial malpractice liability insurance coverage under a claims made and reported policy covering losses up to \$1 million per claim and \$3 million in the annual aggregate, with a per claim deductible of \$5,000. The District plans to maintain the insurance coverage by renewing its current policy, or by replacing it with equivalent insurance.

Workers Compensation Program: The District is a participant in the Beta Risk Management Authority (the Fund) which administers a self-insured worker's compensation plan for participating entity employees of its member entities. The District pays premiums to the Fund which are adjusted annually. If participation in the Fund is terminated by the District, the District would be liable for its share of any additional premiums necessary for final disposition of all claims and losses covered by the Fund.

Regulatory Environment: The District is subject to several laws and regulations. These laws and regulations include matters such as licensure, accreditation, government health care program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Government activity has increased with respect to possible violations of statues and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the District is in compliance with all applicable government laws and regulations and is not aware of any future actions or unasserted claims at this time.

MARK TWAIN HEALTH CARE DISTRICT

NOTE K -INVESTMENTS

The District's investment balances and average maturities were as follows at June 30, 2021 and 2020:

<i>As of June 30, 2021</i>	<u>Fair Value</u>	<u>Investment Maturities in Years</u>		
		<u>Less than 1</u>	<u>1 to 5</u>	<u>Over 5</u>
Money market & ST investments	\$ 11,013,551	\$ 11,013,551		
Total investments	<u>\$ 11,013,551</u>	<u>\$ 11,013,551</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

<i>As of June 30, 2020</i>	<u>Fair Value</u>	<u>Investment Maturities in Years</u>		
		<u>Less than 1</u>	<u>1 to 5</u>	<u>Over 5</u>
Money market & ST investments	\$ 12,726,413	\$ 12,726,413		
Total investments	<u>\$ 12,726,413</u>	<u>\$ 12,726,413</u>	<u>\$ -0-</u>	<u>\$ -0-</u>

The District's investments are reported at fair value as previously discussed. The District's investment policy allows for various forms of investments generally set to mature within a few months. Policies generally identify certain provisions which address interest rate risk, credit risk and concentration of credit risk.

Interest Rate Risk: Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. One of the ways an entity manages its exposure to interest rate risk is by purchasing a combination of shorter-term and longer-term investments and by timing cash flows from maturities so that a position of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for District operations. Information about the sensitivity of the fair values of the District's investments to market interest rate fluctuations is provided by the preceding schedules that shows the distribution of the District's investments by maturity.

Credit Risk: Credit risk is the risk that the issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization, such as Moody's Investor Service, Inc. Generally an entity's investment policy for corporate bonds and notes would be to invest in companies with total assets in excess of \$500 million and having a "A" or higher rating by agencies such as Moody's or Standard and Poor's.

Custodial Credit Risk: Custodial credit risk is the risk that, in the event of the failure of the counterparty (e.g. broker-dealer), an entity would not be able to recover the value of its investment or collateral securities that are in the possession of another party. An entity's investments are generally held by broker-dealers or in the case of many healthcare district's, in government-pooled short-term cash equivalents such as mutual funds.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

NOTE K -INVESTMENTS (continued)

Concentration of Credit Risk: Concentration of credit risk is the risk of loss attributed to the magnitude of an entity's investment in a single issuer. An entity's investment policy generally allows for different concentrations in selected investment portfolios such as government-backed securities, which are deemed to be lower risk.

NOTE L - SUBSEQUENT EVENTS

The District's management has evaluated the effect of significant subsequent events on the financial statements through January 21, 2022, the date the financial statements are issued, and determined that there are no other material subsequent events that have not been disclosed.

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Independent Auditors Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards

The Board of Directors
Mark Twain Health Care District
San Andreas, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the business-type activities of the Mark Twain Health Care District (the District) as of and for the years ended June 30, 2021 and 2020, and the related notes to the financial statements, which collectively comprise the District's financial statements, and have issued our report thereon dated January 21, 2022.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given those limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

JW7 & Associates, LLP

Fresno, California
January 21, 2022