



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

Finance Committee Meeting
Mark Twain Medical Center Education Center – Classroom 5
768 Mountain Ranch Road
San Andreas, CA 95249
7:30 am
Wed. June 24, 2020

Two Participation Options:

1. Tele-Conference Meeting
Conference Call Information
(605) 475-2875 Code 4864697

2. In Attendance With The Following Guidelines:
Social Distancing (6 ft)
No Screening but Face Covering is Required

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:

2. Roll Call:

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

This Institution is an Equal Opportunity Provider and Employer

Agenda – June 24, 2020 MTHCD Finance Committee Meeting

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.

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

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

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for May 27, 2020:

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

- VSHWC – Construction Finance:
- FEMA – Disaster Relief:
- VSHWC – Revenue:

7. Accountant’s Report:.....Mr. Wood

- May 2020 Financials Will Be Presented to The Committee: Public Comment **Action**
- 401k Program – Match Contribution: Public Comment **Action**
- 2020 – 2021 Budget: Public Comment **Action**

8. Treasurer’s Report:.....Ms. Atkinson

- Reserve Account Allocations: Public Comment **Action**

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Agenda – June 24, 2020 MTHCD Finance Committee Meeting

9. Comments and Future Agenda Items:

10. Next Meeting:

- The Finance Committee meeting will be held on the same day as the Board meeting starting at 7:30 am. The next meeting will be on Wed. July 22, 2020.

11. Adjournment: Action

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 – June 24, 2020 MTHCD Finance Committee Meeting



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Un – Approved Minutes

Mark Twain Health Care District Mission Statement

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1. Call to order:

The meeting was called to order by Susan Atkinson, Treasurer at 7:31 am.

2. Roll Call:

Committee Member	Present	Absent / Excused	Time of Arrival
Ms. Atkinson	X		
Ms. Toepel	X		
Ms. Hack	X		

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Minutes – May 27, 2020 MTHCD Finance Committee Meeting

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

Public comment: Hearing None
Motion to approve: Ms. Toepel
Second: Ms. Hack
Vote: 3-0

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

Hearing None.

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

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for April 22, 2020:

Public comment: Hearing None
Motion to approve: Ms. Hack
Second: Ms. Atkinson
Vote: 2 in favor. Ms. Toepel Abstained

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

- **VSHWC – Construction Finance:**

Dr. Smart: Holding 10% retainage until punch list is completed. Due to delays he has deferred the pharmacy rent until the (+/-) end of construction.

- **Donation Agreement - MTHCD to MTMC Foundation:** Public Comment - **Action:**

Dr. Smart: Referenced the Donation Agreement (pkt pg. 8) highlighting items that need to be addressed.

Public comment: Hearing None
Motion was made by Ms. Toepel to authorize Dr. Smart to address the issues in the agreement.
Second: Ms. Hack
Vote: 3-0

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Minutes – May 27, 2020 MTHCD Finance Committee Meeting

- **SA Sanitary District Penalty Payment:**

Dr. Smart: MTMC agreed to pay for the discharge penalty as it is a tenant obligation: (+/-) \$13, 800.

- **New VSHWC IT Switch:**

Dr. Smart: Clinic IT switch is at max capacity so an additional one was ordered (+/-) \$5,800.

7. **Accountant's Report:** Public Comment **Action**

- **Apr. 2020 Financials Will Be Presented to The Committee:**
- **Investment & Reserve Accounts:**

Mr. Wood: Thanks to Dr. Smart for resolving the CAM charges that will now be paid; reiterated there was no ill effects on the global financial loss that took place at the end of March then was corrected in early April.

Public comment: Hearing None

Motion to approve: Ms. Hack

Second: Ms. Toepel

Vote: 3-0

- **401k Program – Match Contribution:**

Dr. Smart: When designing the 401k program it was set up to do a match at the end of the fiscal year so he will bring this item to the June meeting for the Board to decide an amount which is generally 3-6%.

- **2020 – 2021 Budget:**

Dr. Smart: Explained the structure of the 20-21 budget (pkt. pg. 26-32); and will (1) add an explanation to the budget narrative explaining the delay in collecting Clinic revenues which is the result of the CMS (Medicare) Region 9 not processing the Clinic's Medi-Cal number. (2) define Clinic budget items.

Treasurer's Report:

- Reserve Account Allocations: Public Comment **Action**

Table for June Meeting.

This Institution is an Equal Opportunity Provider and Employer

Minutes – May 27, 2020 MTHCD Finance Committee Meeting

8. Comments and Future Agenda Items:

Outline social distancing requirements for the next meeting.

9. Next Meeting:

- The Finance Committee meeting will be held on the same day as the Board meeting starting at 7:30 am. The next meeting will be on Wed. June 24, 2020 and is scheduled to be in person with social distancing.

10. Adjournment: Action

Public comment: Hearing None

Motion to adjourn at 9:02 am: Ms. Toepel

Second: Ms. Hack

Vote: 3-0

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:

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Agenda Item: Financial Reports (as of May 2020)
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

The May 31, 2020 financial statements are attached for your review and approval.

- As discussed at the last meeting, we will begin reporting known health care revenue in a narrative format, until we can work through the process of actually booking it on the financial reports. As of 6/16/20 the clinic had processed claims of \$426,876. As of June 1, 2020, we had cash deposits of \$35,117 and as of June 16th, that number had grown to \$71,690 – over \$36K in just a two-week span 😊
- Rental revenue continues to come in, and we have worked out an arrangement to collect the CAM charges.
- District revenue (property tax) is as expected, and District related expenses are tracking well compared to budget.
- The Balance Sheet shows a strong cash position.
- The Investment & Reserves Report looks great! CalTRUST and Five Star Bank have done well in this fiscal year.

**Mark Twain Health Care District
Annual Budget Recap**

	05/31/20		BUDGET			
	Total District	Actual Y-T-D	Clinic	Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	1,003,532	0	1,200,000	0	0
Revenues	3,676,864	1,516,763	2,080,234	232,958	0	1,363,672
Total Revenue	4,876,864	2,520,295	2,080,234	1,432,958	0	1,363,672
Non-Cash depr expense	(384,665)		(346,120)	(36,045)	0	(2,500)
Expenses	(4,686,939)	(3,642,481)	(2,271,601)	(924,024)	(652,000)	(839,314)
Total Expenses	(5,071,604)	(3,642,481)	(2,617,721)	(960,069)	(652,000)	(841,814)
Surplus(Deficit)	(194,740)	(1,122,186)	(537,487)	472,889	652,000	521,858

Mark Twain Health Care District
Year-to-Date vs Annual Budget
 FYE 6/30/2020

	Budget 6/30/2020	YTD Total	Budget Clinic	Budget Rentals	Budget Projects	Budget Admin
4083.49 R Urgent care Gross Revenues	2,097,973	16,043.61	2,097,973			
4083.90 R Flu shot, Lab income, physicals	765	0.00	765			
4083.91 R Medical Records copy fees	383	0.00	383			
4083.92 R Other - Plan Incentives	15,750	0.00	15,750			
4083.60 E Contractual Adjustments	34,637	(51,948.16)	34,637			
7083.05 E Marketing		(7,056.25)				
7083.09 E Other salaries and wages	(650,053)	(706,445.67)	(650,053)			
7083.10 E Payroll taxes	(42,278)	(44,056.17)	(42,278)			
7083.12 E Vacation, Holiday and Sick Leave	(9,751)	0.00	(9,751)			
7083.13 E Group Health & Welfare Insurance	(107,259)	(31,164.00)	(107,259)			
7083.14 E Group Life Insurance	(1,040)	0.00	(1,040)			
7083.15 E Pension and Retirement	(16,251)	0.00	(16,251)			
7083.16 E Workers Compensation insurance	(13,001)	(11,900.00)	(13,001)			
7083.18 E Other payroll related benefits	(975)	0.00	(975)			
7083.20 E Medical - Physicians	(549,564)	(271,430.86)	(549,564)			
7083.22 E Consulting and Management fees	(101,250)	(240,550.90)	(101,250)			
7083.22 E Legal - Clinic	0	(27,899.71)	0			
7083.25 E Registry Nursing personnel	(1,875)	0.00	(1,875)			
7083.26 E Other contracted services	(84,563)	(48,929.47)	(84,563)			
7083.29 E Other Professional fees	(5,625)	(11,198.52)	(5,625)			
7083.36 E Oxygen and Other Medical Gases	(1,599)	(498.11)	(1,599)			
7083.38 E Pharmaceuticals	(68,513)	0.00	(68,513)			
7083.41 E Other Medical Care Materials and Supplies	(10,240)	(113,241.02)	(10,240)			
7083.43 E Food	(819)	(910.75)	(819)			
7083.44 E Linens	(2,048)	0.00	(2,048)			
7083.45 E Cleaning supplies	(9,896)	0.00	(9,896)			
7083.46 E Office and Administrative supplies	(8,601)	(24,839.38)	(8,601)			
7083.48 E Instruments and Minor Medical Equipment	(11,878)	0.00	(11,878)			
7083.62 E Repairs and Maintenance Grounds	(5,900)	(1,122.00)	(5,900)			
7083.69 E Other purchased services	(134,280)	(46,410.44)	(134,280)			
7083.72 E Depreciation - Bldgs & Improvements	(233,263)	0.00	(233,263)			
7083.74 E Depreciation - Equipment	(112,857)	0.00	(112,857)			
7083.80 E Utilities - Electrical, Gas, Water, other	(93,253)	(46,697.44)	(93,253)			
7083.81 E Insurance - Malpractice	(30,265)	(7,983.60)	(30,265)			
7083.82 E Other Insurance - Clinic	0	(23,331.70)				
7083.85 E Telephone and Communications	(10,240)	(4,738.72)	(10,240)			
7083.86 E Dues and Subscriptions	(1,903)	(19,246.10)	(1,903)			
7083.87 E Outside Training	(4,915)	(199.00)	(4,915)			
7083.88 E Travel costs	(4,096)	(3,704.40)	(4,096)			
7083.89 E Recruiting	(20,177)	(24,932.08)	(20,177)			
7084.41 E Sunrise Pharmacy Expense		(2,173.50)				
8610.09 E Other salaries and wages	(362,024)	(185,380.05)				(362,024)
8610.10 E Payroll taxes	(22,225)	(12,989.56)				(22,225)
8610.12 E Vacation, Holiday and Sick Leave	(5,430)	0.00				(5,430)
8610.13 E Group Health & Welfare Insurance	(59,734)	(12,383.04)				(59,734)
8610.14 E Group Life Insurance	(579)	0.00				(579)
8610.15 E Pension and Retirement	(9,051)	(1,250.00)				(9,051)
8610.16 E Workers Compensation insurance	(7,240)	(1,226.00)				(7,240)
8610.18 E Other payroll related benefits	(543)	0.00				(543)
8610.22 E Consulting and Management Fees	(61,500)	(13,730.35)				(61,500)
8610.23 E Legal	(30,000)	(13,738.16)				(30,000)
8610.24 E Accounting /Audit Fees	(123,000)	(53,519.20)				(123,000)
8610.43 E Food	(1,538)	(868.00)				(1,538)
8610.46 E Office and Administrative Supplies	(20,000)	(19,551.89)				(20,000)
8610.62 E Repairs and Maintenance Grounds	0	0.00				0
8610.69 E Other	0	(10,924.66)				0
8610.74 E Depreciation - Equipment	(2,500)	0.00				(2,500)
8610.75 E Rental/lease equipment	(9,200)	0.00				(9,200)

Mark Twain Health Care District
Year-to-Date vs Annual Budget
 FYE 6/30/2020

	Budget 6/30/2020	YTD Total	Budget Clinic	Budget Rentals	Budget Projects	Budget Admin
8610.80 E Utilities	0	(419.92)				0
8610.82 E Insurance	(35,000)	(17,747.00)				(35,000)
8610.83 E Licenses and Taxes	0	0.00				0
8610.85 E Telephone and communications	0	0.00				0
8610.86 E Dues and Subscriptions	(19,475)	(13,667.21)				(19,475)
8610.87 E Outside Trainings	(15,375)	444.90				(15,375)
8610.88 E Travel	(15,375)	(4,668.86)				(15,375)
8610.89 E Recruiting	(10,250)	(1,898.09)				(10,250)
8610.90 E Other Direct Expenses	(31,775)	(53,463.18)				(31,775)
8870.00 E Interest on Debt Service	(269,494)	(60,469.18)	(269,494)			
8890.00 E Foundation	(500,000)	(377,000.00)			(500,000)	
8890.00 E Stay Vertical	(52,000)	(52,000.00)			(52,000)	
8890.00 E Golden Health Grant Awards	(100,000)	(36,162.97)			(100,000)	
9010.00 R Gain on Sale of Asset	0	0.00				0
9060.00 R Income, Gains and losses from investments	250,000	365,224.67				(250,000)
9160.00 R Property Tax Revenues	1,098,672	1,012,943.25				(1,098,672)
9260.01 R Rent Hospital Asset amortized	1,200,000	1,003,532.36		1,200,000		
9260.02 R MOB Rents Revenue	227,181	170,736.77		227,181		
9260.03 R Child Advocacy Rent revenue	5,777	10,500.00		5,777		
9400.00 R Miscellaneous Income	15,000	(58,685.23)				15,000
9520.62 E Repairs and Maintenance Grounds	0	(6,078.70)		0		
9520.72 E Depreciation	(36,045)	(111,509.35)		(36,045)		
9520.80 E Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(568,861.95)		(684,000)		
9520.82 E Insurance	(2,000)	0.00		(2,000)		
9521.75 E MOB rent expenses	(233,024)	(240,513.54)		(233,024)		
9522.75 E Child Advocacy Expenses	(5,000)	(297.31)		(5,000)		
R Revenues	4,876,864	2,520,295.43	2,080,234	1,432,958	0	1,363,672
E Expenses	(5,071,604)	(3,642,481.22)	(2,617,721)	(960,069)	(652,000)	(841,814)
	(194,741)	(1,122,185.79)	(537,487)	472,889	(652,000)	521,858

**Mark Twain Health Care District
Direct Clinic Financial Projections**

	VSHWC		5/31/2020	
	2019/2020	Actual	Actual	Actual
	Budget	Month	Y-T-D	vs Budget
4083.39 Sunrise Pharmacy Gross Revenues				
4083.49 Urgent care Gross Revenues	2,097,973	1,034	16,044	0.00%
4083.60 Contractual Adjustments	34,637	0	(51,948)	
Net Patient revenue	2,063,337	1,034	(35,905)	0.00%
4083.90 Flu shot, Lab income, physicals	765			0.00%
4083.91 Medical Records copy fees	383			0.00%
4083.92 Other - Plan Incentives	15,750			0.00%
Total Other Revenue	16,898	0	0	0.00%
	2,080,235	1,034	(35,905)	-1.73%
7083.09 Other salaries and wages	(650,053)	(70,547)	(706,446)	108.68%
7083.10 Payroll taxes	(42,278)	(5,134)	(44,056)	104.21%
7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
7083.13 Group Health & Welfare Insurance	(107,259)	(5,355)	(31,164)	29.05%
7083.14 Group Life Insurance	(1,040)			0.00%
7083.15 Pension and Retirement	(16,251)			0.00%
7083.16 Workers Compensation insurance	(13,001)	(1,700)	(11,900)	91.53%
7083.18 Other payroll related benefits	(975)			0.00%
Total taxes and benefits	(190,555)	(12,189)	(87,120)	45.72%
Labor related costs	(840,608)	(82,736)	(793,566)	94.40%
7083.05 Marketing		(40)	(7,056)	
7083.20 Medical - Physicians	(549,564)	(50,943)	(271,431)	49.39%
7083.22 Consulting and Management fees	(101,250)	(19,779)	(240,551)	237.58%
7083.23 Legal - Clinic	0	(213)	(27,900)	0.00%
7083.25 Registry Nursing personnel	(1,875)			0.00%
7083.26 Other contracted services	(84,563)	(575)	(48,929)	57.86%
7083.29 Other Professional fees	(5,625)	(1,080)	(11,199)	199.08%
7083.36 Oxygen and Other Medical Gases	(1,599)		(498)	31.15%
7083.38 Pharmaceuticals	(68,513)			0.00%
7083.41 Other Medical Care Materials and Supplies	(10,240)	(6,082)	(113,241)	1105.87%
7083.44 Linens	(2,048)			0.00%
7083.48 Instruments and Minor Medical Equipment	(11,878)			0.00%
7083.74 Depreciation - Equipment	(112,857)			0.00%
7083.45 Cleaning supplies	(9,896)			0.00%
7083.62 Repairs and Maintenance Grounds	(5,900)	(442)	(1,122)	19.02%
7083.72 Depreciation - Bldgs & Improvements	(233,263)			0.00%
7083.80 Utilities - Electrical, Gas, Water, other	(93,253)	(5,573)	(46,697)	50.08%
8870.00 Interest on Debt Service	(269,494)		(60,469)	22.44%
7083.43 Food	(819)		(911)	111.17%
7083.46 Office and Administrative supplies	(8,601)	(4,256)	(24,839)	288.80%
7083.69 Other purchased services	(134,280)	(2,565)	(46,410)	34.56%
7083.81 Insurance - Malpractice	(30,265)	(831)	(7,984)	26.38%
7083.82 Other Insurance - Clinic			(23,332)	0.00%
7083.85 Telephone and Communications	(10,240)	(242)	(4,739)	46.28%
7083.86 Dues and Subscriptions	(1,903)	(92)	(19,246)	1011.36%
7083.87 Outside Training	(4,915)		(199)	4.05%
7083.88 Travel costs	(4,096)		(3,704)	90.44%
7083.89 Recruiting	(20,177)	(2,480)	(24,932)	123.57%
7084.41 Sunrise Pharmacy Expense			(2,174)	
Non labor expenses	(1,777,114)	(95,193)	(987,563)	55.57%
Total Expenses	(2,617,722)	(177,929)	(1,781,129)	68.04%
Net Expenses over Revenues	(537,487)	(176,895)	(1,817,034)	338.06%

**Mark Twain Health Care District
Projects, Grants and Support
5/31/2020**

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
Project grants and support	(652,000)		(465,163)	71.34%
8890.00 Foundation	(500,000)		(377,000)	75.40%
8890.00 Stay Vertical	(52,000)		(52,000)	100.00%
8890.00 Golden Health Grant Awards	(100,000)		(36,163)	36.16%
Project grants and support	(652,000)	0	(465,163)	71.34%

**Mark Twain Health Care District
Rental Financial Projections**

Rental

5/31/2020

		2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
9260.01	Rent Hospital Asset amortized	1,200,000	91,056	1,003,532	83.63%
		0			
	Rent Revenues	1,200,000	91,056	1,003,532	83.63%
9520.62	Repairs and Maintenance Grounds	0	(195)	(6,079)	
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(32,420)	(568,862)	83.17%
9520.72	Depreciation	(36,045)	(9,963)	(111,509)	309.36%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(42,578)	(686,450)	95.07%
	Net	477,955	48,478	317,082	178.70%
9260.02	MOB Rents Revenue	227,181	13,109	170,737	75.15%
9521.75	MOB rent expenses	(233,024)	(62,088)	(240,514)	103.21%
	Net	(5,843)	(48,979)	(69,777)	1194.19%
9260.03	Child Advocacy Rent revenue	5,777	1,500	10,500	181.76%
9522.75	Child Advocacy Expenses	(5,000)		(297)	5.95%
	Net	777	1,500	10,203	1313.09%
		1,432,958	105,665	1,184,769	82.68%
		(960,069)	(104,666)	(927,261)	96.58%
	Summary Net	472,889	999	257,508	54.45%

**Mark Twain Health Care District
General Administration Financial Projections**

Admin

5/31/2020

	2016/2017	2017/2018	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
9060.00 Income, Gains and losses from investments	4,423	5,045	250,000	33,504	365,225	146.09%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	1,012,943	92.20%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000		(58,685)	-391.23%
Summary Revenues	939,844	1,004,488	1,363,672	125,589	1,319,483	96.76%
<hr/>						
8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(15,397)	(185,380)	51.21%
<hr/>						
8610.10 Payroll taxes			(22,225)	(1,178)	(12,990)	58.45%
8610.12 Vacation, Holiday and Sick Leave			(5,430)			0.00%
8610.13 Group Health & Welfare Insurance		(663)	(59,734)		(12,383)	20.73%
8610.14 Group Life Insurance			(579)			0.00%
8610.15 Pension and Retirement			(9,051)		(1,250)	13.81%
8610.16 Workers Compensation insurance			(7,240)		(1,226)	16.93%
8610.18 Other payroll related benefits			(543)			0.00%
Benefits and taxes	0	(663)	(104,802)	(1,178)	(27,849)	26.57%
Labor Costs	(33,587)	(236,194)	(466,826)	(16,575)	(213,229)	45.68%
<hr/>						
8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(188)	(13,730)	22.33%
8610.23 Legal	(15,195)	(20,179)	(30,000)	(217)	(13,738)	45.79%
8610.24 Accounting /Audit Fees	(13,945)	(18,090)	(123,000)	(3,936)	(53,519)	43.51%
8610.43 Food			(1,538)		(868)	56.46%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(168)	(19,552)	97.76%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other				(2,513)	(10,925)	
8610.74 Depreciation - Equipment	(35,556)	(26,582)	(2,500)			0.00%
8610.75 Rental/lease equipment	(11,198)	(57,593)	(9,200)			0.00%
8610.80 Utilities			0		(420)	
8610.82 Insurance	(16,578)	(17,043)	(35,000)		(17,747)	50.71%
8610.83 Licenses and Taxes			0			
8610.85 Telephone and communications			0			
8610.86 Dues and Subscriptions	(12,554)	(14,731)	(19,475)		(13,667)	70.18%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)		445	-2.89%
8610.88 Travel	(6,758)	(17,363)	(15,375)	(301)	(4,669)	30.37%
8610.89 Recruiting			(10,250)		(1,898)	18.52%
8610.90 Other Direct Expenses	(10,895)	(5,488)	(31,775)	(18,135)	(53,463)	168.26%
Non-Labor costs	(521,817)	(532,071)	(374,988)	(25,459)	(203,752)	54.34%
Total Costs	(555,404)	(768,265)	(841,814)	(42,034)	(416,980)	49.53%
Net	384,440	236,223	521,859	83,556	902,502	172.94%

Mark Twain Health Care District
Balance Sheet
As of May 31, 2020

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	230,422.21
1001.20 Umpqua Bank - Money Market	4,926.91
1001.30 Bank of Stockton	363,779.30
1001.40 Five Star Bank - MTHCD Checking	244,282.93
1001.50 Five Star Bank - Money Market	2,189,013.30
1001.60 Five Star Bank - VSHWC Checking	283,338.85
1001.65 Five Star Bank - VSHWC Payroll	105,333.08
1820 VSHWC - Petty Cash	400.00
Total Bank Accounts	\$ 3,421,496.58
Accounts Receivable	
1200 Accounts Receivable	12,788.11
Total Accounts Receivable	\$ 12,788.11
Other Current Assets	
1001.70 Umpqua Investments	1,513.65
1003.30 CalTRUST	10,507,233.56
1069 Due from Calaveras County	0.00
115.05 Due From Calaveras County	4,843.95
115.20 Accrued Lease Revenue	15,232.17
130.40 Prepaid Valley Springs Clinic	689,008.69
1301.40 Prepaid VSHWC	48,336.05
Total Other Current Assets	\$ 11,266,168.07
Total Current Assets	\$ 14,700,452.76
Fixed Assets	
150.00 Land and Land Improvements	0.00
150.10 Land	1,189,256.50
150.20 Land Improvements	150,307.79
Total 150.00 Land and Land Improvements	\$ 1,339,564.29
151.00 Buildings and Improvements	0.00
151.10 Building	2,123,677.81
151.20 Building Improvements	2,276,955.79
151.30 Building Service Equipment	168,095.20
Total 151.00 Buildings and Improvements	\$ 4,568,728.80
152 VSHWC	5,376,546.69
152.1 VSHWC Consulting Services	4,646.25
152.10 Fixed Equipment	698,156.25
152.15 Furniture & Furnishings	7,813.00
152.92 VSHWC Clinic Land Costs	1,262,242.27
1521.30 CIP Equipment	38,875.30
160.00 Accumulated Depreciation	-5,342,089.82

Mark Twain Health Care District
Balance Sheet
As of May 31, 2020

	Total
Total Fixed Assets	\$ 7,954,483.03
Other Assets	
1710.10 Minority Interest in MTMC - NEW	229,008.18
180.60 Capitalized Lease Negotiations	356,574.25
Total 180.30 Intangible Assets	\$ 585,582.43
2219 Capital Lease	6,579,744.01
Total Other Assets	\$ 7,165,326.44
TOTAL ASSETS	\$ 29,820,262.23
LIABILITIES AND EQUITY	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	161,455.46
Total Accounts Payable	\$ 161,455.46
Other Current Liabilities	
200.00 Accts Payable & Accrued Expenses	
200.10 Other Accounts Payable	25,127.39
Total 200.00 Accts Payable & Accrued Expenses	\$ 25,127.39
2021 Accrued Payroll - Clinic	33,961.05
210.00 Deide Security Deposit	2,275.00
211.00 Valley Springs Security Deposit	1,000.00
2110.00 Payroll Liabilities - New Account for 2019	-1,975.87
226 Deferred Rental Revenue	38,393.35
Total Other Current Liabilities	\$ 98,780.92
Total Current Liabilities	\$ 260,236.38
Long-Term Liabilities	
2128.01 Deferred Capital Lease	1,704,316.92
2128.02 Deferred Utilities Reimbursement	3,095,683.08
2129 Other Third Party Reimbursement - Calaveras County	179,244.42
2210 USDA Loan - VS Clinic	6,145,187.50
Total Long-Term Liabilities	\$ 11,124,431.92
Total Liabilities	\$ 11,384,668.30
Equity	
290.00 Fund Balance	19,557,779.82
Net Income	-1,122,185.89
Total Equity	\$ 18,435,593.93
TOTAL LIABILITIES AND EQUITY	\$ 29,820,262.23

**Investment & Reserves Report
31-May-20**

Reserve Funds	Minimum Target	12/31/2018 Balance	2019 Allocated	2019 Interest	5/31/2020 Balance	Annual Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	0	0	0	0	0
Capital Improvement Fund	12,000,000	0	0	0	0	0
Technology Reserve Fund	1,000,000	0	0	0	0	0
Lease & Contract Reserve Fund	3,000,000	0	0	0	0	0
Loan Reserve Fund	1,300,000	0	0	0	0	0
Reserves & Contingencies	19,500,000	0	0	0	0	0

CalTRUST	2019 - 2020		Annualized Rates	Duration
	5/31/2020	Interest Earned		
Valley Springs HWC - Operational Reserve Fund	0	0		
Capital Improvement Fund	0	0		
Technology Reserve Fund	0	0		
Lease & Contract Reserve Fund	0	0		
Loan Reserve Fund	0	0		
Total CalTRUST	10,507,234	296,439	3.39%	1 Year or Less
Five Star				
General Operating Fund	248,413	515.15		
Money Market Account	2,189,013	62,311.86		
Valley Springs - Checking	283,339	183.43		
Valley Springs - Payroll	105,333	52.80		
Total Five Star	2,826,098	63,063.24	1.89%	1 Year or Less
Umpqua Bank				
Checking	2,288,022	0.00		
Money Market Account	4,927	40.24		
Investments	1,514	5,681.63		
Total Savings & CD's	2,294,463	5,721.87	1.60%	
Bank of Stockton	363,779	0	0.00%	1 Year or Less
Total in interest earning accounts	15,991,574	365,224		
Potential Unrealized Loss				
Total Without Unrealized Loss		365,224		

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. The report for this period does reflect any deviation from the District's Investment Policy.

Mark Twain Health Care District

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May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
05/01/2020	Journal Entry	19031		Rent - Resource Connection	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Rent - Resource Connection	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$750.00	\$750.00
05/01/2020	Journal Entry	19032		2019-20 April Prop Tax Dist.	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$440,159.24	
				2019-20 April Prop Tax Dist.	1069	1069 Due from Calaveras County - New GL#		\$440,159.24
							\$440,159.24	\$440,159.24
05/08/2020	Journal Entry	19036		VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,033.78	
				VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$1,033.78
							\$1,033.78	\$1,033.78
05/08/2020	Journal Entry	19037		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$7,928.08	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$31,557.75	
				Employer Tax Expense (Medicare) Dist	8610.10	8610.10 Payroll taxes - Admin.	\$114.97	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$457.57	
				Employer Tax Expense (SocSec) Dist	8610.10	8610.10 Payroll taxes - Admin.	\$491.54	
				Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,956.57	
				Employer Tax Expense (SUI & IT) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$99.58	
				Medicare - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,145.08
				SocSec - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,896.22
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,019.59
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,382.73
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$99.58
				401(k) Deductions	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,590.62
				VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$861.00
				Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$172.21	
				Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$688.80	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$13,519.88	
				VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$13,519.88
				Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$728.97
				Direct Deposit - VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$26,743.28
				Checks Cleared	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$728.97	
				VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$728.97
							\$57,715.92	\$57,715.92
05/31/2020	Journal Entry	19039		Rent - Resource Connection	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Rent - Resource Connection	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$750.00	\$750.00
05/31/2020	Journal Entry	19040		Payroll 05/03/20 - 05/16/2020	8610.09	8610.09 Other salaries and wages - Admin.	\$7,469.20	
				Payroll 05/03/20 - 05/16/2020	7083.09	7083.09 Other salaries and wages - Clinic	\$32,629.29	
				Payroll 05/03/20 - 05/16/2020	8610.10	8610.10 Payroll taxes - Admin.	\$108.30	
				Payroll 05/03/20 - 05/16/2020	7083.10	7083.10 Payroll taxes - Clinic	\$473.11	
				Payroll 05/03/20 - 05/16/2020	8610.10	8610.10 Payroll taxes - Admin.	\$463.09	
				Payroll 05/03/20 - 05/16/2020	7083.10	7083.10 Payroll taxes - Clinic	\$2,023.01	
				Payroll 05/03/20 - 05/16/2020	7083.10	7083.10 Payroll taxes - Clinic	\$124.49	
				Payroll 05/03/20 - 05/16/2020	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,162.84
				Payroll 05/03/20 - 05/16/2020	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,972.20
				Payroll 05/03/20 - 05/16/2020	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,973.51
				Payroll 05/03/20 - 05/16/2020	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,378.39
				Payroll 05/03/20 - 05/16/2020	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$124.49
				Payroll 05/03/20 - 05/16/2020	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,593.58
				Payroll 05/03/20 - 05/16/2020	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$80.00
				Payroll 05/03/20 - 05/16/2020	8610.22	8610.22 Consulting and Management Fees - District	\$16.00	
				Payroll 05/03/20 - 05/16/2020	7083.22	7083.22 Consulting and Management fees - Clinic	\$64.00	
				Payroll 05/03/20 - 05/16/2020	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$13,611.45	
				Payroll 05/03/20 - 05/16/2020	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$13,611.45
				Payroll 05/03/20 - 05/16/2020	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$530.90
				Payroll 05/03/20 - 05/16/2020	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$27,554.58
				Payroll 05/03/20 - 05/16/2020	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$530.90	
				Payroll 05/03/20 - 05/16/2020	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$530.90
							\$57,512.84	\$57,512.84
05/31/2020	Journal Entry	19041		May 2020 Property Tax Accrual	2129	2129 Other Third Party Reimbursement - Calaveras	\$92,085.75	

Mark Twain Health Care District

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May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				May 2020 Property Tax Accrual	9160.00	County 9160.00 Property Tax Revenues - District		\$92,085.75
							\$92,085.75	\$92,085.75
05/31/2020	Journal Entry	19042		Deferred Capital Lease & Utilities - May 2020	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				Deferred Capital Lease & Utilities - May 2020	9260.01	9260.01 Deferred Lease Income		\$26,562.56
				Deferred Capital Lease & Utilities - May 2020	2219	2219 Capital Lease		\$8,944.03
				Deferred Capital Lease & Utilities - May 2020	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				Deferred Capital Lease & Utilities - May 2020	9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00
05/31/2020	Journal Entry	19043		Lease Depreciation - May 2020	9520.72	9520.72 Depreciation	\$9,962.96	
				Lease Depreciation - May 2020	2219	2219 Capital Lease		\$9,962.96
							\$9,962.96	\$9,962.96
05/31/2020	Journal Entry	19044		MOB Rentals - May 2020	9260.02	9260.02 MOB Rents Revenue		\$12,627.30
				MOB Rentals - May 2020	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$12,627.30	
							\$12,627.30	\$12,627.30
05/31/2020	Journal Entry	19045		Employees Dependent Liability - Tina Terradista	7083.13	7083.13 Group Health & Welfare Insurance - Clinic		\$1,200.01
				Employees Dependent Liability - Tina Terradista	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,200.01	
				Employees Dependent Liability - Tonia Cook	7083.13	7083.13 Group Health & Welfare Insurance - Clinic		\$770.00
				Employees Dependent Liability - Tonia Cook	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$770.00	
							\$1,970.01	\$1,970.01
05/31/2020	Journal Entry	19046		Clinic Office Equipment	7083.46	7083.46 Office and Administrative supplies - Clinic	\$3,934.94	
				Mini Storage & Medstatix	7083.69	7083.69 Other purchased services - Clinic	\$295.00	
				Motherlode Answering Service	7083.85	7083.85 Telephone and Communications - Clinic	\$242.00	
				Proscreening	7083.86	7083.86 Dues and Subscriptions - Clinic	\$92.00	
				QuickBooks	8610.69	8610.69 Other - IT Services- District	\$150.00	
				May 2020 Credit Card payment	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$4,713.94
							\$4,713.94	\$4,713.94
TOTAL							\$779,281.74	\$779,281.74

Mark Twain Health Care District

CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
1001.10 Umpqua Bank - Checking - NEW						
05/20/2020	Check	SVCCHRG		Service Charge	R	-49.02
						49.02
1001.40 Five Star Bank - MTHCD Checking - NEW						
05/07/2020	Bill Payment (Check)	1269	Blue Mountain Custom Fabrics		R	-3,762.50
						-3,762.50
05/08/2020	Bill Payment (Check)	1270	Alpine Natural Gas		R	-844.98
						-844.98
05/08/2020	Bill Payment (Check)	1271	Accountemps	00390-003083000	R	-110.80
						-110.80
05/08/2020	Bill Payment (Check)	1272	AT&T 795-2997749		R	-64.44
						-64.44
05/08/2020	Bill Payment (Check)	1273	AT&T 209 772-7070 662 VSHWC Main Phone Line		R	-83.63
						-83.63
05/08/2020	Bill Payment (Check)	1274	AT&T 209-772-2791 VSHWC		R	-1,144.50
						-1,144.50
05/08/2020	Bill Payment (Check)	1275	Clark Pest Control of Stockton, Inc.	Acct. # 2759300	R	-75.00
						-75.00
05/08/2020	Bill Payment (Check)	1276	Calaveras Telephone		R	-473.47
						-473.47
05/08/2020	Bill Payment (Check)	1277	City of Angels		R	-596.91
						-596.91
05/08/2020	Bill Payment (Check)	1278	Calaveras Public Utility District		R	-1,812.43
						-1,812.43
05/08/2020	Bill Payment (Check)	1279	Ebbetts Pass Gas Services		R	-578.43
						-578.43
05/08/2020	Bill Payment (Check)	1280	Hicks Pension Services		R	-250.00
						-250.00
05/08/2020	Bill Payment (Check)	1281	Nuance Communications, Inc.		R	-158.00
						-158.00
05/08/2020	Bill Payment (Check)	1282	PG&E 46578486352 VS Clinic # 10		R	-126.63
						-126.63
05/08/2020	Bill Payment (Check)	1283	PG&E 46995152991 VS Clinic # 9		R	-186.12
						-186.12
05/08/2020	Bill Payment (Check)	1284	PG&E 07532672789-5 James Dalton(Angels Camp)	Acct # 0753262789-5	R	-2,219.38

Mark Twain Health Care District

CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
						-2,219.38
05/08/2020	Bill Payment (Check)	1285	PG&E 2148202072-0		R	-61.95 -61.95
05/08/2020	Bill Payment (Check)	1286	PG&E 74021406306 SAFMC		R	-488.86 -488.86
05/08/2020	Bill Payment (Check)	1287	Radiologica		R	-1,442.00 -1,442.00
05/08/2020	Bill Payment (Check)	1288	San Andreas Sanitary District		R	-6,901.11 -6,901.11
05/08/2020	Bill Payment (Check)	1289	Suburban Propane-Ortho		R	-558.74 -558.74
05/08/2020	Bill Payment (Check)	1290	Staples		R	-105.03 -105.03
05/08/2020	Bill Payment (Check)	1291	Signal Service, Inc.		R	-1,390.77 -1,390.77
05/08/2020	Bill Payment (Check)	1292	Novarad Corporation		R	-1,091.27 -1,091.27
05/08/2020	Bill Payment (Check)	1293	California Special Districts Association - Financial		R	-1,210.00 -1,210.00
05/08/2020	Bill Payment (Check)	1294	The Valley Springs News		R	-766.25 -766.25
05/08/2020	Bill Payment (Check)	1295	Streamline		R	-200.00 -200.00
05/08/2020	Bill Payment (Check)	1296	Mind Matters			-500.00 -500.00
05/08/2020	Bill Payment (Check)	1297	Calaveras First		R	-175.20 -175.20
05/08/2020	Bill Payment (Check)	1298	Your Type Graphic Design		R	-103.23 -103.23
05/08/2020	Bill Payment (Check)	1299	Kirk Stout		R	-943.00 -943.00
05/08/2020	Bill Payment (Check)	1300	Hstar, Inc.		R	-224.85 -224.85
05/08/2020	Bill Payment (Check)	1301	Suzanne Dietrich			-3,315.00 -3,315.00

Mark Twain Health Care District

CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
05/08/2020	Bill Payment (Check)	1302	James Mosson		R	-5,580.00 -5,580.00
05/08/2020	Bill Payment (Check)	1303	AT&T OneNet		R	-1,209.57 -1,209.57
05/08/2020	Bill Payment (Check)	1304	Calaveras Power Agency		R	-18,938.68 -18,938.68
05/08/2020	Bill Payment (Check)	1305	PG&E 39918320076 Cancer		R	-209.82 -209.82
05/08/2020	Bill Payment (Check)	1306	PG&E 89195984003 Cancer/Infusion		R	-501.55 -501.55
05/08/2020	Bill Payment (Check)	1307	California Waste Recovery Systems		R	-608.22 -608.22
05/08/2020	Bill Payment (Check)	1308	BETA Healthcare Group		R	-2,530.60 -2,530.60
05/08/2020	Bill Payment (Check)	1309	McKesson Medical Surgical		R	-6,004.31 -6,004.31
05/08/2020	Bill Payment (Check)	1310	Cheryl Duncan Consulting		R	-17,670.81 -17,670.81
05/13/2020	Bill Payment (Check)	1311	Anthem Blue Cross		R	-3,662.44 -3,662.44
05/13/2020	Bill Payment (Check)	1312	AT&T 754-9362		R	-1,129.43 -1,129.43
05/13/2020	Bill Payment (Check)	1313	AT&T 248 134-7000		R	-41.72 -41.72
05/13/2020	Bill Payment (Check)	1314	Campora Propane		R	-56.70 -56.70
05/13/2020	Bill Payment (Check)	1315	PG&E 42630399709 Hospital		R	-8,291.02 -8,291.02
05/13/2020	Bill Payment (Check)	1316	Suburban Propane-Ortho		R	-94.38 -94.38
05/13/2020	Bill Payment (Check)	1317	RJ Pro Innovative I.T. Services		R	-564.95 -564.95
05/13/2020	Bill Payment (Check)	1318	Accountemps	00390-003083000	R	-1,029.01 -1,029.01
05/13/2020	Bill Payment (Check)	1319	Peggy Stout		R	-80.44 -80.44

Mark Twain Health Care District

CHECK DETAIL

May 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	CLR	AMOUNT
05/13/2020	Bill Payment (Check)	1320	Blue Mountain Custom Fabrics		R	-1,881.25 -1,881.25
05/19/2020	Bill Payment (Check)	1321	Dr. Joana Motiu		R	-1,402.50 -1,402.50
05/19/2020	Bill Payment (Check)	1322	Dr. Deborah Salom		R	-12,000.00 -12,000.00
05/19/2020	Bill Payment (Check)	1323	Your Type Graphic Design		R	-8,311.88 -8,311.88
05/20/2020	Bill Payment (Check)	ACH 05/20/20	Umpqua Bank Credit Card		R	-6,847.31 -6,847.31
05/27/2020	Bill Payment (Check)	1324	Accountemps	00390-003083000		-226.70 -226.70
05/27/2020	Bill Payment (Check)	1325	Arnaudo Bros., L.P.			-41,827.55 -41,827.55
05/27/2020	Bill Payment (Check)	1326	BETA Healthcare Group			-2,527.60 -2,527.60
05/27/2020	Bill Payment (Check)	1327	City of Angels			-334.12 -334.12
05/27/2020	Bill Payment (Check)	1328	Ebbetts Pass Gas Services			-578.43 -578.43
05/27/2020	Bill Payment (Check)	1329	J.S. West			-583.66 -583.66
05/27/2020	Bill Payment (Check)	1330	RJ Pro Innovative I.T. Services			-1,260.00 -1,260.00
<hr/>						
1001.60 Five Star Bank - VSHWC Checking - NEW-1						
05/19/2020	Bill Payment (Check)	ACH 05/19/21	AthenaHealth		R	-488.65 -488.65

May 2020

	7083.41	SENDERS MARKET	PLEXIGLASS FOR CLINIC COVID19		7083.41 - OTHER MEDICAL CARE MATERIALS & SUPPLIES
	7083.41			\$ -	
\$ -	7083.43	STARBUCKS	GIFT CARDS		7083.43 - FOOD - CLINIC
	7083.43			\$ -	
\$ -	7083.46	USPS	US Flag Coil		7083.46 - OFFICE & ADMINISTRATIVE SUPPLIES - CLINIC
\$ 2,808.46	7083.46	HP	2 Computers		
\$ 282.01	7083.46	AMAZON	2 Computers		
\$ 53.60	7083.46	Dell	2 Computers		
\$ 21.43	7083.46	Amazon	2 Computers		
\$ 10.71	7083.46	Amazon	Grip for iPad		
\$ 11.78	7083.46	Amazon	Protector for front reception iPad		
\$ 746.95	7083.46	Microphone Quotation	Power Mic III 2 ea		
	7083.46			\$ 3,934.94	
\$ 145.00	7083.69	CALAVERAS MINI STORAGE	NO RECEIPT		7083.69 - OTHER PURCHASED SERVICES - CLINIC
\$ 150.00	7083.69	MEDSTATIX	INV#24947		
\$ -	7083.69			\$ 295.00	
	7083.80			\$ -	7083.80 - UTILITIES - CLINIC
\$ 242.00	7083.85	MOTHERLODE ANSWERING SERVICE	INV#14530		7083.85 - TELEPHONE & COMMUNICATIONS - CLINIC
	7083.85			\$ 242.00	
\$ 92.00	7083.86	PROSCREENING	BACKGROUND/CREDENTIAL SEARCHES FOR CLINIC		7083.86 - DUES & SUBSCRIPTIONS - CLINIC
	7083.86			\$ 92.00	
	8610.43			\$ -	8610.43 - FOOD - DISTRICT
	8610.46			\$ -	8610.46 - OFFICE & ADMINISTRATIVE SUPPLIES - DISTRICT
\$ 150.00	8610.69	QUICKBOOKS	MONTHLY SUB		8610.69 - OTHER - IT SERVICES - DISTRICT
	8610.69			\$ 150.00	
	8610.80			\$ -	8610.80 - UTILITIES - DISTRICT
	8610.85			\$ -	8610.85 - TELEPHONE & COMMUNICATIONS - DISTRICT
	8610.86			\$ -	8610.86 - DUES & SUBSCRIPTIONS - DISTRICT
	8610.87			\$ -	8610.87 - OUTSIDE TRAINING - DISTRICT
	8610.88			\$ -	8610.88 - TRAVEL - DISTRICT
\$ 4,713.94				\$ 4,713.94	

Mark Twain Health Care District
Annual Budget Recap

	Total	BUDGET			
	District	Clinic	Rental	Projects	Admin
Revenues	1,092,672	0	1,092,672	0	0
Revenues	5,078,717	3,618,701	260,016	0	1,200,000
Total Revenue	6,171,388	3,618,701	1,352,688	0	1,200,000
Expenses	(5,843,413)	(3,820,119)	(1,179,178)	(31,000)	(813,116)
Total Expenses	(5,843,413)	(3,820,119)	(1,179,178)	(31,000)	(813,116)
Surplus(Deficit)	327,975	(201,419)	173,510	(31,000)	386,884

Mark Twain Health Care District
Year-to-Date vs Annual Budget
FYE 6/30/2021

	Budget 6/30/2020	YTD - 5/20 Total	PROJECTED 2021 BUDGET					2020 - 2021
			Clinic	Rentals	Projects	Admin		
4083.49 Urgent care Gross Revenues	2,097,973	16,043.61	4,674,075				4,674,075	
4083.90 Flu shot, Lab income, physicals	765	0.00	1,000				1,000	
4083.91 Medical Records copy fees	383	0.00	750				750	
4083.92 Other - Plan Incentives	15,750	0.00	30,000				30,000	
4083.60 Contractual Adjustments	34,637	(51,948.26)	(1,087,124)				(1,087,124)	
7083.05 Marketing		(7,056.25)					0	
7083.09 Other salaries and wages	(650,053)	(706,445.67)	(1,008,540)				(1,008,540)	
7083.10 Payroll taxes	(42,278)	(44,056.17)	(78,666)				(78,666)	
7083.12 Vacation, Holiday and Sick Leave	(9,751)	0.00	(9,077)				(9,077)	
7083.13 Group Health & Welfare Insurance	(107,259)	(31,164.00)	(49,982)				(49,982)	
7083.14 Group Life Insurance	(1,040)	0.00	(1,614)				(1,614)	
7083.15 Pension and Retirement	(16,251)	0.00	(25,214)				(25,214)	
7083.16 Workers Compensation insurance	(13,001)	(11,900.00)	(10,085)				(10,085)	
7083.18 Other payroll related benefits	(975)	0.00	(1,513)				(1,513)	
7083.20 Medical - Physicians	(549,564)	(271,430.86)	(905,244)				(905,244)	
7083.22 Consulting and Management fees	(101,250)	(240,550.90)	(75,000)				(75,000)	
7083.22 Legal - Clinic	0	(27,899.71)					0	
7083.25 Registry Nursing personnel	(1,875)	0.00	(3,000)				(3,000)	
7083.26 Other contracted services	(84,563)	(48,929.47)	(126,907)				(126,907)	
7083.29 Other Professional fees	(5,625)	(11,198.52)	(80,932)				(80,932)	
7083.36 Oxygen and Other Medical Gases	(1,599)	(498.11)	(3,703)				(3,703)	
7083.38 Pharmaceuticals	(68,513)	0.00	(139,504)				(139,504)	
7083.41 Other Medical Care Materials and Supplies	(10,240)	(113,241.02)	(25,714)				(25,714)	
7083.43 Food	(819)	(910.75)	(2,000)				(2,000)	
7083.44 Linens	(2,048)	0.00	(1,200)				(1,200)	
7083.45 Cleaning supplies	(9,896)	0.00	(47,578)				(47,578)	
7083.46 Office and Administrative supplies	(8,601)	(24,839.38)	(15,428)				(15,428)	
7083.48 Instruments and Minor Medical Equipment	(11,878)	0.00	(24,248)				(24,248)	
7083.62 Repairs and Maintenance Grounds	(5,900)	(1,122.00)	(8,104)				(8,104)	
7083.69 Other purchased services	(134,280)	(46,410.44)	(232,076)				(232,076)	
7083.72 Depreciation - Bldgs & Improvements	(233,263)	0.00	(311,017)				(311,017)	
7083.74 Depreciation - Equipment	(112,857)	0.00	(150,476)				(150,476)	
7083.80 Utilities - Electrical, Gas, Water, other	(93,253)	(46,697.44)	(95,083)				(95,083)	
7083.81 Insurance - Malpractice	(30,265)	(7,983.60)	(16,854)				(16,854)	
7083.82 Other Insurance - Clinic	0	(23,331.70)	(31,102)				(31,102)	
7083.83 Licenses and Taxes	0	0.00	(1,500)				(1,500)	
7083.85 Telephone and Communications	(10,240)	(4,738.72)	(20,903)				(20,903)	
7083.86 Dues and Subscriptions	(1,903)	(19,246.10)	(1,500)				(1,500)	
7083.87 Outside Training	(4,915)	(199.00)	(15,000)				(15,000)	
7083.88 Travel costs	(4,096)	(3,704.40)	(4,000)				(4,000)	
7083.89 Recruiting	(20,177)	(24,932.08)	(40,000)				(40,000)	
7084.41 Sunrise Pharmacy Expense		(2,173.50)				(45,000)	(45,000)	
8610.09 Other salaries and wages	(362,024)	(185,380.05)				(352,591)	(352,591)	
8610.10 Payroll taxes	(22,225)	(12,989.56)				(23,244)	(23,244)	
8610.12 Vacation, Holiday and Sick Leave	(5,430)	0.00				(3,173)	(3,173)	
8610.13 Group Health & Welfare Insurance	(59,734)	(12,383.04)				(17,474)	(17,474)	
8610.14 Group Life Insurance	(579)	0.00				(564)	(564)	
8610.15 Pension and Retirement	(9,051)	(1,250.00)				(8,815)	(8,815)	
8610.16 Workers Compensation insurance	(7,240)	(1,226.00)				(3,526)	(3,526)	
8610.18 Other payroll related benefits	(543)	0.00				(529)	(529)	
8610.22 Consulting and Management Fees	(61,500)	(13,730.35)				(61,500)	(61,500)	
8610.23 Legal	(30,000)	(13,738.16)				(30,000)	(30,000)	
8610.24 Accounting /Audit Fees	(123,000)	(53,519.20)				(125,000)	(125,000)	
8610.43 Food	(1,538)	(868.00)				(2,000)	(2,000)	
8610.46 Office and Administrative Supplies	(20,000)	(19,551.89)				(18,000)	(18,000)	
8610.62 Repairs and Maintenance Grounds	0	0.00				0	0	
8610.69 Other	0	(10,924.66)				0	0	
8610.74 Depreciation - Equipment	(2,500)	0.00				(2,500)	(2,500)	

Mark Twain Health Care District
Year-to-Date vs Annual Budget
FYE 6/30/2021

	Budget 6/30/2020	YTD - 5/20 Total	PROJECTED 2021 BUDGET					2020 - 2021
			Clinic	Rentals	Projects	Admin		
8610.75 Rental/lease equipment	(9,200)	0.00				(9,200)	(9,200)	
8610.80 Utilities	0	(419.92)				(1,000)	(1,000)	
8610.82 Insurance	(35,000)	(17,747.00)				(25,000)	(25,000)	
8610.83 Licenses and Taxes	0	0.00				0	0	
8610.85 Telephone and communications	0	0.00				0	0	
8610.86 Dues and Subscriptions	(19,475)	(13,667.21)				(20,000)	(20,000)	
8610.87 Outside Trainings	(15,375)	444.90				(15,000)	(15,000)	
8610.88 Travel	(15,375)	(4,668.86)				(15,000)	(15,000)	
8610.89 Recruiting	(10,250)	(1,898.09)				(2,000)	(2,000)	
8610.90 Other Direct Expenses	(31,775)	(53,463.18)				(32,000)	(32,000)	
8870.00 Interest on Debt Service	(269,494)	(60,469.18)	(257,355)				(257,355)	
8890.00 Foundation	(500,000)	(377,000.00)			0		0	
8890.00 Stay Vertical	(52,000)	(52,000.00)			(14,000)		(14,000)	
8890.00 Golden Health Grant Awards/Sponsorships	(100,000)	(36,162.97)			(17,000)		(17,000)	
9010.00 Gain on Sale of Asset	0	0.00					0	
9060.00 Income, Gains and losses from investments	250,000	365,224.67				100,000	100,000	
9160.00 Property Tax Revenues	1,098,672	1,012,943.25				1,100,000	1,100,000	
9260.01 Rent Hospital Asset amortized	1,200,000	1,003,532.36		1,092,672			1,092,672	
9260.02 MOB Rents Revenue	227,181	170,736.77		251,016			251,016	
9260.03 Child Advocacy Rent revenue	5,777	10,500.00		9,000			9,000	
9400.00 Miscellaneous Income	15,000	(58,685.23)					0	
9520.62 Repairs and Maintenance Grounds	0	(6,078.70)					0	
9520.72 Depreciation	(36,045)	(111,509.35)		(148,679)			(148,679)	
9520.80 Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(568,861.95)		(758,483)			(758,483)	
9520.82 Insurance	(2,000)	0.00					0	
9521.75 MOB rent expenses	(233,024)	(240,513.54)		(261,016)			(261,016)	
9522.75 Child Advocacy Expenses	(5,000)	(297.31)		(11,000)			(11,000)	
							0	
Revenues	4,876,864	2,520,295.43	3,618,701	1,352,688	0	1,200,000	6,171,388	
Expenses	(5,071,604)	(3,642,481.32)	(3,820,119)	(1,179,178)	(31,000)	(813,116)	(5,843,413)	
Net	(194,741)	(1,122,185.89)	(201,419)	173,510	(31,000)	386,884	327,975	

Mark Twain Health Care District
 Outpatient Clinic Financial Projections

06/30/21

15 Rooms
 VSHWC

4083.49	VSHWC Gross Revenues	(4,674,075)
4083.60	Contractual Adjustments	1,087,124
	Net Patient revenue	(3,586,951)
4083.90	Flu shot, Lab income, physicals	(1,000)
4083.91	Medical Records copy fees	(750)
4083.92	Other - Plan Incentives	(30,000)
	Total Other Revenue	(31,750)
		(3,618,701)
7083.09	Other salaries and wages	1,008,540
7083.10	Payroll taxes	78,666
7083.12	Vacation, Holiday and Sick Leave	9,077
7083.13	Group Health & Welfare Insurance	49,982
7083.14	Group Life Insurance	1,614
7083.15	Pension and Retirement	25,214
7083.16	Workers Compensation insurance	10,085
7083.18	Other payroll related benefits	1,513
	Total taxes and benefits	176,151
	Labor related costs	1,184,691
7083.20	Medical - Physicians	905,244
7083.22	Consulting and Management fees	75,000
7083.25	Registry Nursing personnel	3,000
7083.26	Other contracted services	126,907
7083.29	Other Professional fees	80,932
7083.36	Oxygen and Other Medical Gases	3,703
7083.38	Pharmaceuticals	139,504
7083.41	Other Medical Care Materials and Supplie	25,714
7083.43	Food	2,000
7083.44	Linens	1,200
7083.45	Cleaning supplies	47,578
7083.46	Office and Administrative supplies	15,428
7083.48	Instruments and Minor Medical Equipme	24,248
7083.62	Repairs and Maintenance Grounds	8,104
7083.69	Other purchased services - IT	232,076
7083.72	Depreciation - Bldgs & Improvements	311,017
7083.74	Depreciation - Equipment	150,476
7083.80	Utilities - Electrical, Gas, Water, other	95,083
7083.81	Insurance - Malpractice	16,854
7083.82	Other Insurance - Clinic	31,102
7083.83	Licenses and Taxes	1,500
7083.85	Telephone and Communications	20,903
7083.86	Dues and Subscriptions	1,500
7083.87	Outside Training	15,000
7083.88	Travel costs	4,000
7083.89	Recruiting	40,000
8870.00	Interest on Debt Service	257,355
	Non labor expenses	2,635,429
	Total Expenses	3,820,119
	Net Expenses over Revenues or (deficit)	201,419

**Mark Twain Health Care District
Projects, Grants and Support**

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget	20/21 Draft Budget
Project grants and support	(652,000)		(465,163)	71.34%	(31,000)
8890.00 Foundation	(500,000)		(377,000)	75.40%	
8890.00 Veterans Support					(5,000)
8890.00 Mens Health					(5,000)
8890.00 Steps to Kick Cancer - October					(5,000)
8890.00 Doris Barger Golf					(2,000)
8890.00 Stay Vertical	(52,000)		(52,000)	100.00%	(14,000)
8890.00 Golden Health Grant Awards	(100,000)		(36,163)	36.16%	
8890.00 RoboDoc					
Project grants and support	<u>(652,000)</u>	<u>0</u>	<u>(465,163)</u>	<u>71.34%</u>	<u>(31,000)</u>

**Mark Twain Health Care District
Rental Financial Projections**

Rental

3/31/2020

		2019/2020	Actual	Actual	Actual	20/21
		Budget	Month	Y-T-D	vs Budget	Draft
						Budget
9260.01	Rent Hospital Asset amortized	1,200,000	91,056	1,003,532	83.63%	1,092,672
		0				
	Rent Revenues	1,200,000	91,056	1,003,532	83.63%	1,092,672
9520.62	Repairs and Maintenance Grounds	0	(195)	(6,079)		0
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(32,420)	(568,862)	83.17%	(758,483)
9520.72	Depreciation	(36,045)	(9,963)	(111,509)	309.36%	(148,679)
9520.82	Insurance	(2,000)			0.00%	
	Total Costs	(722,045)	(42,578)	(686,450)	95.07%	(907,162)
	Net	477,955	48,478	317,082	178.70%	185,510
9260.02	MOB Rents Revenue	227,181	13,109	170,737	75.15%	251,016
9521.75	MOB rent expenses	(233,024)	(62,088)	(240,514)	103.21%	(261,016)
	Net	(5,843)	(48,979)	(69,777)	1194.19%	(10,000)
9260.03	Child Advocacy Rent revenue	5,777	1,500	10,500	181.76%	9,000
9522.75	Child Advocacy Expenses	(5,000)		(297)	5.95%	(11,000)
	Net	777	1,500	10,203	1313.09%	(2,000)
	Total Revenue	1,432,958	105,665	1,184,769	82.68%	1,352,688
	Total Expenses	(960,069)	(104,666)	(927,261)	96.58%	(1,179,178)
	Summary Net	472,889	999	257,508	54.45%	173,510

Mark Twain Health Care District
General Administration Financial Projections

Admin

5/31/2020

	2016/2017	2017/2018	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget	20/21 Draft Budget
9060.00 Income, Gains and losses from investments	4,423	5,045	250,000	33,504	365,225	146.09%	100,000
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	1,012,943	92.20%	1,100,000
9010.00 Gain on Sale of Asset							
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000		(58,685)	-391.23%	0
Summary Revenues	939,844	1,004,488	1,363,672	125,589	1,319,483	96.76%	1,200,000
8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(15,397)	(185,380)	51.21%	(352,591)
8610.10 Payroll taxes			(22,225)	(1,178)	(12,990)	58.45%	(23,244)
8610.12 Vacation, Holiday and Sick Leave			(5,430)			0.00%	(3,173)
8610.13 Group Health & Welfare Insurance		(663)	(59,734)		(12,383)	20.73%	(17,474)
8610.14 Group Life Insurance			(579)			0.00%	(564)
8610.15 Pension and Retirement			(9,051)		(1,250)	13.81%	(8,815)
8610.16 Workers Compensation insurance			(7,240)		(1,226)	16.93%	(3,526)
8610.18 Other payroll related benefits			(543)			0.00%	(529)
Benefits and taxes	0	(663)	(104,802)	(1,178)	(27,849)	26.57%	(57,325.00)
Labor Costs	(33,587)	(236,194)	(466,826)	(16,575)	(213,229)	45.68%	(409,916.20)
8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(188)	(13,730)	22.33%	(61,500)
8610.23 Legal	(15,195)	(20,179)	(30,000)	(217)	(13,738)	45.79%	(30,000)
8610.24 Accounting /Audit Fees	(13,945)	(18,090)	(123,000)	(3,936)	(53,519)	43.51%	(125,000)
8610.43 Food			(1,538)		(868)	56.46%	(2,000)
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(168)	(19,552)	97.76%	(18,000)
8610.62 Repairs and Maintenance Grounds			0				0
8610.69 Other				(2,513)	(10,925)		0
8610.74 Depreciation - Equipment	(35,556)	(26,582)	(2,500)			0.00%	(2,500)
8610.75 Rental/lease equipment	(11,198)	(57,593)	(9,200)			0.00%	(9,200)
8610.80 Utilities			0		(420)		(1,000)
8610.82 Insurance	(16,578)	(17,043)	(35,000)		(17,747)	50.71%	(25,000)
8610.83 Licenses and Taxes			0				
8610.85 Telephone and communications			0				0
8610.86 Dues and Subscriptions	(12,554)	(14,731)	(19,475)		(13,667)	70.18%	(20,000)
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)		445	-2.89%	(15,000)
8610.88 Travel	(6,758)	(17,363)	(15,375)	(301)	(4,669)	30.37%	(15,000)
8610.89 Recruiting			(10,250)		(1,898)	18.52%	(2,000)
8610.90 Other Direct Expenses	(10,895)	(5,488)	(31,775)	(18,135)	(53,463)	168.26%	(32,000)
7084.41 Sunrise Pharmacy Exp - Lease Hold Improvements					(2,174)		(45,000)
Non-Labor costs	(521,817)	(532,071)	(374,988)	(25,459)	(205,925)	54.92%	(403,200.00)
Total Costs	(555,404)	(768,265)	(841,814)	(42,033)	(419,154)	49.79%	(813,116.20)
Net	384,440	236,223	521,859	83,556	900,329	172.52%	386,883.80