



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. Feb. 26, 2020

## 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:**
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 – Feb. 26, 2020 MTHCD Finance Committee Meeting

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

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

**A. Un-Approved Minutes:**

- Finance Committee Meeting Minutes for Jan. 16, 2020:

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

- VSHWC – Construction Finance:
- Foundation Grant Request - \$300,000 Copperopolis Clinic:
- 2020 – 2021 Budget

7. **Accountant’s Report:** Public Comment **Action** .....Mr. Wood

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

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

- Reserve Account Allocations:
- VSHWC – Finance Strategy Call:
- Board Member Stipend:

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. Mar. 25, 2020.

11. **Adjournment:** **Action**

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Agenda – Feb. 26, 2020 MTHCD Finance Committee Meeting



P. O. Box 95  
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**Special Finance Committee Meeting**  
**Mark Twain Medical Center Education Center – Classroom 5**  
**768 Mountain Ranch Road**  
**San Andreas, CA 95249**  
**9:00 am**  
**Thurs. January 16, 2020**

**Un-** Approved Minutes

Mark Twain Health Care District Mission Statement

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

**1. Call to order:**

The meeting was called to order by Treasurer Susan Atkinson at 9:00am.

**2. Roll Call:**

Present for roll call was Ms. Atkinson, Ms. Toepel and Ms. Hack.

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

Ms. Toepel moved to approve the Agenda. Ms. Hack provided her second and the motion passed 3-0.

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

Hearing none.

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

**A. Un-Approved Minutes:**

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Minutes – Jan. 16, 2020 MTHCD Finance Committee Meeting

- Finance Committee Meeting Minutes for Dec. 11, 2019:

Ms. Hack moved to approve the Consent Agenda as discussed. Ms. Toepel provided her second and the motion passed 3-0.

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

- Foundation Grant Request - \$300,000 for Copperopolis Clinic: Gift agreement was signed by the CEO and VP of Dignity; committee must take action to Board to move forward. Ms. Hack will investigate constant budgets. Dr. Smart will investigate the lease. The committee is seeking a matching donation from Dignity Health around March. No lease or budget yet.
- **Bank of Stockton Investment account:** Invested \$500,000 CD at Umpqua matured. Dr. Smart met with Dan Fargo at Bank of Stockton and want to move money to Bank of Stockton and compare to CalTrust account.
- USDA Construction Financing: Application #15; final of the original contract. Now at \$225k and \$600k on retain. Owe \$28k on generator, \$350k on new pharmacy, and \$15k on conference room; leaves about an \$80k balance. Will make payments to USDA in February and September which will include interest.

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

- **Nov. & Dec. Financials Will Be Presented to The Committee:** Even though the District hasn't received the 1% minority interest amount for December. Dr. Smart: expects a \$270k loss from no Medi-Cal contract and will book it as "unreimbursed care-community benefit"

Ms. Hack moved to approve the Financial report. Ms. Toepel provided her second and the motion passed 3-0.

- **Investment & Reserve Accounts:**

Ms. Toepel moved to approve the Financial report. Ms. Hack provided her second and the motion passed 3-0.

- **2019 Audit:**

Ms. Hack moved to approve the Audit report. Ms. Toepel provided her second and the motion passed 3-0.

**8. Treasurer's Report:.....Ms. Atkinson**

- Reserve Account Allocations:  
 This Institution is an Equal Opportunity Provider and Employer  
 Minutes – Jan. 16, 2020 MTHCD Finance Committee Meeting

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

10. **Next Meeting:**

- Starting in Feb. and on-going the Finance Committee meeting will be held on the same day as the Board meeting starting at 7:30 am on Wed. Feb. 26, 2020.

11. **Adjournment:** Action

Ms. Toepel moved to adjourn the meeting. Ms. Hack provided her second and the meeting was adjourned at 10:23am.

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Minutes – Jan. 16, 2020 MTHCD Finance Committee Meeting



# MARK TWAIN HEALTH CARE DISTRICT

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

## LETTER OF INTENT TO DONATE

Date: 2 | 10 | 2020

### RE: Donation to Qualified Organization

This donation letter of intent (the "Letter of Intent") represents the basic terms for an agreement that shall be considered non-binding. After this Letter of Intent has been made, a formal gift agreement to the benefit of the Parties involved will be signed and executed.

**I. The Donor:** Mark Twain Healthcare District (the "Donor").

**II. The Donee:** Mark Twain Medical Center Foundation (the "Donee").

### III. The Donation:

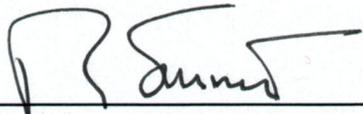
One-time Monetary Donation: The Donor wishes to make a one-time monetary donation to the Donee in the amount of \$300,000.

**IV. Donation Designation:** The above-described donation should be used for the following purpose(s): Tenant improvement and medical technologies to benefit the residents of Copperopolis and surrounding areas.

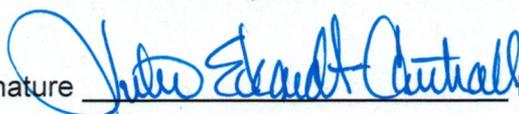
**V. Organization Type:** The Donee is an organization that is:

Classified as a 501(c)(3) non-profit organization by the standards of the Internal Revenue Service (IRS). Therefore, the donation may be tax-deductible to the extent allowed by law. The Donee's tax identification number is 68-0023507.

### VI. Acceptance:

Donor's Signature  Date 2 | 10 | 2020

Print Name Randy Smart

Donee's Signature  Date 2 | 15 | 2020

Print Name Julie Eckardt-Contrall

### Mark Twain Health Care District Mission Statement

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**MARK TWAIN  
HEALTH CARE DISTRICT**

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

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**BACKGROUND:**

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

- These are our first set of financial statements post-audit, and there are no real surprises.
- District revenue (property tax) is as expected, and District related expenses are tracking well compared to budget.
- We still have considerable work to do on the revenue side for the Clinic, specifically on how to capture, record, and move the revenue.
- The Balance Sheet shows a strong cash position.
- The Investment & Reserves Report looks great! CalTRUST and Five Star Bank have done well so far in this fiscal year.

VSHWC Revenue: The revenue projections and expenses for VSHWC are based on feasibility studies done in 2018. Revenue was linked to several anticipated actions including: contracting with managed Medi-Cal plans, straight Medi-Cal, CMS (Medicare), commercial health plans; and most importantly, state and federal recognition of Rural Health Clinic status.

The District has experienced the expected bureaucratic speed bumps in processing the VSHWC RHC application. Until an application is accepted by CDPH all (Medi-Cal), services provided in the Clinic will be unpaid and recorded as part of the community benefit cost. Once accepted, the RHC application triggers the site survey and the ability to be reimbursed by Medi-Cal under a FFS method. Passing the survey becomes the effective date of the RHC status and the ability to be reimbursed under the per visit methodology. The vision of the VSHWC RHC includes Dental and Xray services. These activities are planned to be available before the survey. Survey should be accomplished in the final quarter of the fiscal year.

Feb 5, 2020

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

	Total District	01/31/20	BUDGET			
		Actual Y-T-D	Clinic	Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	639,097	0	1,200,000	0	0
Revenues	3,676,864	901,656	2,080,234	232,958	0	1,363,672
Total Revenue	4,876,864	1,540,753	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)	(2,321,759)	(2,271,601)	(924,024)	(652,000)	(839,314)
Total Expenses	(5,071,604)	(2,321,759)	(2,617,721)	(960,069)	(652,000)	(841,814)
Surplus(Deficit)	(194,740)	(781,005)	(537,487)	472,889	652,000	521,858

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

	15 Rooms VSHWC			1/31/2020
	1			
	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
4083.39 Sunrise Pharmacy Gross Revenues				
4083.49 Urgent care Gross Revenues	2,097,973	1,988	8,293	0.00%
4083.60 Contractual Adjustments	34,637			
Net Patient revenue	2,063,337	1,988	8,293	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	1,988	8,293	0.40%
7083.09 Other salaries and wages	(650,053)	(85,932)	(422,740)	65.03%
7083.10 Payroll taxes	(42,278)	(7,456)	(23,567)	55.74%
7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
7083.13 Group Health & Welfare Insurance	(107,259)	(9,100)	(14,368)	13.40%
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)	(5,100)	39.23%
7083.18 Other payroll related benefits	(975)			0.00%
Total taxes and benefits	(190,555)	(18,255)	(43,035)	22.58%
Labor related costs	(840,608)	(104,188)	(465,775)	55.41%
7083.20 Medical - Physicians	(549,564)	(41,667)	(120,518)	21.93%
7083.22 Consulting and Management fees	(101,250)	(917)	(136,047)	134.37%
7083.23 Legal - Clinic	0	(639)	(22,499)	0.00%
7083.25 Registry Nursing personnel	(1,875)			0.00%
7083.26 Other contracted services	(84,563)	(4,160)	(28,968)	34.26%
7083.29 Other Professional fees	(5,625)	(400)	(8,119)	144.33%
7083.36 Oxygen and Other Medical Gases	(1,599)		(428)	26.77%
7083.38 Pharmaceuticals	(68,513)			0.00%
7083.41 Other Medical Care Materials and Supplies	(10,240)	(9,322)	(73,970)	722.37%
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)			0.00%
7083.72 Depreciation - Bldgs & Improvements	(233,263)			0.00%
7083.80 Utilities - Electrical, Gas, Water, other	(93,253)	(8,712)	(21,212)	22.75%
8870.00 Interest on Debt Service	(269,494)		(60,469)	22.44%
7083.43 Food	(819)		(340)	41.55%
7083.46 Office and Administrative supplies	(8,601)	(565)	(16,441)	191.15%
7083.69 Other purchased services	(134,280)	(2,705)	(36,420)	27.12%
7083.81 Insurance - Malpractice	(30,265)	(831)	(4,661)	15.40%
7083.82 Other Insurance - Clinic			(23,332)	0.00%
7083.85 Telephone and Communications	(10,240)	(222)	(3,771)	36.82%
7083.86 Dues and Subscriptions	(1,903)	(889)	(7,848)	412.40%
7083.87 Outside Training	(4,915)		(199)	4.05%
7083.88 Travel costs	(4,096)		(3,493)	85.27%
7083.89 Recruiting	(20,177)	(1,577)	(13,106)	64.96%
7084.41 Sunrise Pharmacy Expense		(2,174)	(2,174)	
Non labor expenses	(1,777,114)	(74,779)	(584,013)	32.86%
Total Expenses	(2,617,722)	(178,967)	(1,049,788)	40.10%
Net Expenses over Revenues	(537,487)	(176,979)	(1,041,495)	193.77%

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

**Rental**

**1/31/2020**

		<b>2019/2020 Budget</b>	<b>Actual Month</b>	<b>Actual Y-T-D</b>	<b>Actual vs Budget</b>
9260.01	Rent Hospital Asset amortized	1,200,000	91,196	639,097	53.26%
		0			
	Rent Revenues	1,200,000	91,196	639,097	53.26%
9520.62	Repairs and Maintenance Grounds	0	(255)	(2,481)	
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(43,221)	(363,811)	53.19%
9520.72	Depreciation	(36,045)	(10,103)	(71,446)	198.21%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(53,579)	(437,738)	60.62%
	Net	477,955	37,617	201,359	113.88%
9260.02	MOB Rents Revenue	227,181	12,627	118,302	52.07%
9521.75	MOB rent expenses	(233,024)	(19,825)	(138,775)	59.55%
	Net	(5,843)	(7,198)	(20,473)	350.39%
9260.03	Child Advocacy Rent revenue	5,777	750	5,250	90.88%
9522.75	Child Advocacy Expenses	(5,000)		(297)	5.95%
	Net	777	750	4,953	637.41%
		1,432,958	104,573	762,649	53.22%
		(960,069)	(73,404)	(576,811)	60.08%
	Summary Net	472,889	31,169	185,839	39.30%

**Mark Twain Health Care District  
Projects, Grants and Support  
1/31/2020**

	<b>2019/2020 Budget</b>	<b>Actual Month</b>	<b>Actual Y-T-D</b>	<b>Actual vs Budget</b>
Project grants and support	652,000		(424,000)	-65.03%
8890.00 Foundation	500,000		(377,000)	-75.40%
8890.00 Stay Vertical	52,000		(42,000)	-80.77%
8890.00 Golden Health Grant Awards	100,000	(5,000)	(5,000)	-5.00%
Project grants and support	652,000	(5,000)	(424,000)	-65.03%

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

**Admin**

**1/31/2020**

	<b>2016/2017</b>	<b>2017/2018</b>	<b>2019/2020 Budget</b>	<b>Actual Month</b>	<b>Actual Y-T-D</b>	<b>Actual vs Budget</b>
9060.00 Income, Gains and losses from investments	4,423	5,045	250,000	21,631	195,352	78.14%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	644,600	58.67%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000	(14,515)	(70,142)	-467.61%
Summary Revenues	939,844	1,004,488	1,363,672	99,202	769,810	56.45%
<hr/>						
8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(22,162)	(123,925)	34.23%
<hr/>						
8610.10 Payroll taxes			(22,225)	(2,033)	(8,288)	37.29%
8610.12 Vacation, Holiday and Sick Leave			(5,430)			0.00%
8610.13 Group Health & Welfare Insurance		(663)	(59,734)	(1,658)	(12,383)	20.73%
8610.14 Group Life Insurance			(579)			0.00%
8610.15 Pension and Retirement			(9,051)		(1,000)	11.05%
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)	(3,691)	(22,897)	21.85%
Labor Costs	(33,587)	(236,194)	(466,826)	(25,853)	(146,822)	31.45%
<hr/>						
8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(143)	(13,187)	21.44%
8610.23 Legal	(15,195)	(20,179)	(30,000)	(111)	(13,521)	45.07%
8610.24 Accounting /Audit Fees	(15,249)	(19,231)	(123,000)	(5,332)	(33,244)	27.03%
8610.43 Food			(1,538)		(620)	40.33%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(659)	(8,686)	43.43%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other					(5,945)	
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)		(16,459)	47.03%
8610.83 Licenses and Taxes			0			
8610.85 Telephone and communications			0			
8610.86 Dues and Subscriptions	(12,554)	(14,731)	(19,475)	(521)	(12,387)	63.61%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)	(620)	380	-2.47%
8610.88 Travel	(6,758)	(17,363)	(15,375)	(117)	(2,926)	19.03%
8610.89 Recruiting			(10,250)	(635)	(1,805)	17.61%
8610.90 Other Direct Expenses	(76,490)	(34,233)	(31,775)	(2,308)	(15,518)	48.84%
Non-Labor costs	(588,716)	(561,957)	(374,988)	(10,445)	(124,338)	33.16%
Total Costs	(622,303)	(798,151)	(841,814)	(36,298)	(271,160)	32.21%
Net	317,541	206,337	521,859	62,904	498,651	95.55%

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

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>12/31/2018 Balance</b>	<b>2019 Allocated</b>	<b>2019 Interest</b>	<b>1/31/2020 Balance</b>	<b>Annual Funding Goal</b>
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
<b>Reserves &amp; Contingencies</b>	<b>19,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>CalTRUST</b>	<b>2019 - 2020</b>		<b>Annualized Rates</b>	<b>Duration</b>
	<b>1/31/2020</b>	<b>Interest Earned</b>		
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		
<b>Total CalTRUST</b>	<b>10,352,885</b>	<b>141,152</b>	2.4% - 2.5%	1 Year or Less
<b>Five Star</b>				
General Operating Fund	215,421	261.55		
Money Market Account	3,209,434	48,148.17		
Valley Springs - Checking	78,964	71.39		
<b>Total Five Star</b>	<b>3,503,819</b>	<b>48,481.11</b>	2.30%	1 Year or Less
<b>Umpqua Bank</b>				
Checking	97,237	0.00		
Money Market Account	4,901	38.67		
Investments	497,039	5,679.81	1.60%	
<b>Total Savings &amp; CD's</b>	<b>599,176</b>	<b>5,718.48</b>		
<b>Bank of Stockton</b>	<b>285,794</b>	<b>0</b>	0.00%	1 Year or Less
<b>Total in interest earning accounts</b>	<b>14,741,674</b>	<b>195,352</b>		
<b>Potential Unrealized Loss</b>		<b>0</b>		
<b>Total Without Unrealized Loss</b>		<b>195,352</b>		

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  
List of Renters and Leases  
January 31, 2020**

2/18/2020

Name	Contract Date	Commencement Date	CPI Increase Date	Increase Rate (%)	Lease Term	Expire Date	MOB Suite	Location	District Pays Utilities	Type	Monthly Rent	Sq Ft Rate	CAM	Total	Sq Ft.	Comments
								704 Mountain First Floor								
								Ranch Rd, Building E								
<u>Medical Office Building Subleases</u>																
Stockton Cardiology	8/15/2007	8/14/2017	8/14/2019	2.0	3 years	8/14/2020	101	see above	N	Office	\$ 2,896.09	2.27	\$ 552.50	\$ 3,448.59	1,276	Current thru 10/2019
Multi-Specialty Clinic	9/1/2012	9/1/2017	9/1/2019	3.0	5 years	9/1/2022	102	see above	Y	Clinic	\$ 2,798.65	2.19	\$ 552.50	\$ 3,351.15	1,276	Current thru 10/2019
San Andreas FMC	7/1/2014	7/1/2019	6/30/2024	CPI	5 years	7/1/2019	03 / 10	see above	Y	Clinic	\$ 7,456.93	3.24	*	\$ 7,456.93	2,304	Current thru 10/2019
San Andreas FMC	7/1/2014	7/1/2019	6/30/2024	CPI	5 years	7/1/2019	105	see above	Y	Office	\$ 3,984.84	2.42	\$ 552.50	\$ 4,537.34	1,644	Current thru 10/2019
Sunrise Pharmacy	12/31/2019	4/31/2020	4/31/2025	2.5	10 years	4/31/30	110	Way, STE 110, Valley Springs, CA	Y	Pharma cy	\$ 2,124.00	2.36			900	
Total MOB lease income											\$ 19,260.51	\$ 1,657.50	\$ 18,794.01	7,400		
<u>Valley Springs Rental</u>																
Resource Connection	3/1/2018	3/1/2018	2/1/2019		3 years	3/1/2021	N/A	1934 Highway 26	Y	Office	\$ 750.00	N/A	N/A	\$ 750.00		Current thru 10/2019
<u>Hospital Lease Agreement w/Corporation</u>																
Mark Twain Medical Cent	1/1/1990	1/1/1990			30 years	12/31/2019		768 Mountain Ranch Rd	Reimbur se	Hospita l	\$ -		N/A	\$ -		
<u>Office Lease</u>																
and Professional Offices	3/1/2007	7/1/2019		3.0	5 years	2/28/2027	Floor	Ranch Rd,	N	Office	\$ 12,627.30	\$ 2,314.71	\$ 14,942.01	6,500		Rent increases 3% each year. <b>CAM IS NOT BEING PAID UNTIL ACCT RECONCILED</b>
<u>Land Lease</u>																
Jake Koplen	5/3/1994	5/3/1994			50 years	5/2/2044		Parcel 5, 700 Mountain Ranch Road, MOB Bldgs A,B,C	Y	Land	\$ 481.42		N/A	\$ 481.42	N/A	At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements.
San Andreas Medical and Professional Offices (Arnaudo Bros.)	5/20/2004	5/20/2004			50 years	5/19/2054		Parcel 3, Building E (MOB Property)	N	Land	\$1 / Yr.		N/A	\$1 / Yr.	N/A	At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements.

\* CAM Charges included in rent

# Mark Twain Healthcare District

## JOURNAL January 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
01/02/2020	Journal Entry	15910	Rent - Resource Connection		9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
			Rent - Resource Connection		100.30	100.30 Umpqua Bank Checking	\$750.00	
							<b>\$750.00</b>	<b>\$750.00</b>
01/03/2020	Journal Entry	15905	Wages - District		8610.09	8610.09 Other salaries and wages - Admin.	\$7,323.60	
			Wages - Clinic		7083.09	7083.09 Other salaries and wages - Clinic	\$23,802.02	
			Employer Tax Expense (Medicare)Dist		8610.10	8610.10 Payroll taxes - Admin.	\$170.14	
			Employer Tax Expense (Medicare)Clinic		7083.10	7083.10 Payroll taxes - Clinic	\$281.18	
			Employer Tax Expense (SocSec)Dist		8610.10	8610.10 Payroll taxes - Admin.	\$727.48	
			Employer Tax Expense (SocSec)Clinic		7083.10	7083.10 Payroll taxes - Clinic	\$1,202.31	
			Employer Tax Expense (SUI & IT)Clinic		7083.10	7083.10 Payroll taxes - Clinic	\$908.49	
			Medicare - ER & EE		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$902.64
			SocSec - ER & EE		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,859.58
			Federal W/H		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,129.85
			State W/H		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,837.51
			State SUI & CA Employment Training		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$908.49
			VSHWC Bank		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$741.40
			Payroll Processing Expense - District		8610.22	8610.22 Consulting and Management Fees - District	\$100.09	
			Payroll Processing Expense - VS Clinic		7083.22	7083.22 Consulting and Management fees - Clinic	\$641.31	
			Payroll Liabilities		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$11,638.07	
			VSHWC Bank		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$11,638.07
			Checks Issued		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$840.52
			Direct Deposit - VSHWC Checking Acct		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$21,936.63
							<b>\$46,794.69</b>	<b>\$46,794.69</b>
01/08/2020	Journal Entry	15922	Funds Transfer		101.00	101.00 Umpqua Investments		\$500,000.00
			Funds Transfer		100.40	100.40 Money Market - Umpqua	\$500,000.00	
							<b>\$500,000.00</b>	<b>\$500,000.00</b>
01/09/2020	Journal Entry	15918	Clinic Deposit		100.30	100.30 Umpqua Bank Checking	\$185.00	
			Clinic Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$185.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							<b>\$185.00</b>	<b>\$185.00</b>
01/10/2020	Journal Entry	15920	VSHWC Fleece Sweaters		100.30	100.30 Umpqua Bank Checking	\$1,032.66	
			VSHWC Fleece Sweaters		4083.49	4083.49 VSHWC Gross Revenues		\$1,032.66
							<b>\$1,032.66</b>	<b>\$1,032.66</b>
01/14/2020	Journal Entry	15923	Funds Transfer		100.40	100.40 Money Market - Umpqua		\$500,000.00
			Funds Transfer		100.30	100.30 Umpqua Bank Checking	\$500,000.00	
							<b>\$500,000.00</b>	<b>\$500,000.00</b>
01/17/2020	Journal Entry	15934	VSHWC Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$600.00
			VSHWC Deposit		100.30	100.30 Umpqua Bank Checking	\$600.00	
							<b>\$600.00</b>	<b>\$600.00</b>
01/17/2020	Journal Entry	15936	Wages - District		8610.09	8610.09 Other salaries and wages - Admin.	\$7,514.81	
			Wages - Clinic		7083.09	7083.09 Other salaries and wages - Clinic	\$25,644.43	
			Employer Tax Expense (Medicare) Dist		8610.10	8610.10 Payroll taxes - Admin.	\$108.96	
			Employer Tax Expense (Medicare) Clinic		7083.10	7083.10 Payroll taxes - Clinic	\$371.86	
			Employer Tax Expense (SocSec) Dist		8610.10	8610.10 Payroll taxes - Admin.	\$465.92	
			Employer Tax Expense (SocSec) Clinic		7083.10	7083.10 Payroll taxes - Clinic	\$1,589.94	
			Employer Tax Expense (SUI & IT) Clinic		7083.10	7083.10 Payroll taxes - Clinic	\$681.28	
			Medicare - ER & EE		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$961.64
			SocSec - EE & ER		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,111.72
			Federal W/H		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,615.96
			State W/H		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,074.94
			State SUI & CA Employment Training		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$681.28
			VSHWC Bank		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$228.00
			Payroll Processing Expense - District		8610.22	8610.22 Consulting and Management Fees - District	\$30.78	
			Payroll Processing Expense - VS Clinic		7083.22	7083.22 Consulting and Management fees - Clinic	\$197.22	
			Payroll Liabilities		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$12,445.54	
			VSHWC Bank		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$12,445.54
			Checks Issued		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$948.08
			Direct Deposit - VSHWC Checking Account		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$22,983.58
							<b>\$49,050.74</b>	<b>\$49,050.74</b>
01/21/2020	Journal Entry	15924	Funds transfer		100.70	100.70 Five Star Bank - MMA		\$300,000.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Funds transfer	100.60	100.60 Five Star Bank	\$300,000.00	
							<b>\$300,000.00</b>	<b>\$300,000.00</b>
01/21/2020	Journal Entry	15925		Funds Transfer	100.60	100.60 Five Star Bank		\$75,000.00
				Funds Transfer	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking	\$75,000.00	
							<b>\$75,000.00</b>	<b>\$75,000.00</b>
01/22/2020	Journal Entry	15935		2019-20 Property Tax Distribution	100.30	100.30 Umpqua Bank Checking	\$623,885.58	
				2019-20 Property Tax Distribution	227	227 Deferred Revenue		\$623,885.58
							<b>\$623,885.58</b>	<b>\$623,885.58</b>
01/23/2020	Journal Entry	15946		January 2020 Rent for San Andreas Medical \$ Professional Offices - BLDG E	9260.02	9260.02 MOB Rents Revenue		\$12,627.30
				January 2020 Rent for San Andreas Medical \$ Professional Offices - BLDG E	100.30	100.30 Umpqua Bank Checking	\$12,627.30	
							<b>\$12,627.30</b>	<b>\$12,627.30</b>
01/28/2020	Journal Entry	15940		To Record Cleared Payroll Check#1015 for Mary Ann Carley	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$948.08
				To Record Cleared Payroll Check#1015 for Mary Ann Carley	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$948.08	
							<b>\$948.08</b>	<b>\$948.08</b>
01/28/2020	Journal Entry	15941		To Record Cleared Payroll Check# 1014 for Mary Ann Carley	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$840.52
				To Record Cleared Payroll Check# 1014 for Mary Ann Carley	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$840.52	
							<b>\$840.52</b>	<b>\$840.52</b>
01/28/2020	Journal Entry	15942		Funds Transfer	100.50	100.50 Stockton Bank of	\$193,784.40	
				Funds Transfer	2210	2210 USDA Loan - VS Clinic		\$193,784.40
							<b>\$193,784.40</b>	<b>\$193,784.40</b>
01/31/2020	Journal Entry	15937		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$7,323.60	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$27,245.89	
				Employer Tax Expense (Medicare) Dist	8610.10	8610.10 Payroll taxes - Admin.	\$106.18	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$395.04	
				Employer Tax Expense (SocSec) Dist	8610.10	8610.10 Payroll taxes - Admin.	\$454.06	
				Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,689.26	
				Employer Tax Expense (SUI & IT) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$336.30	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,002.44
				SocSec- EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,286.64
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,771.42
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,135.62
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities -		\$336.30

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
			VSHWC Bank		100.80	New Account for 2019 100.80 Five Star Bank - Valley Springs Health & WC Checking		\$91.00
			Payroll Processing Expense - District		8610.22	8610.22 Consulting and Management Fees - District	\$12.29	
			Payroll Processing Expense - VS Clinic		7083.22	7083.22 Consulting and Management fees - Clinic	\$78.72	
			Payroll Liabilities		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$12,532.42	
			VSHWC Bank		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$12,532.42
			VSHWC Bank		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$25,017.92
							<b>\$50,173.76</b>	<b>\$50,173.76</b>
01/31/2020	Journal Entry	15939	VSHWC Deposit		100.30	100.30 Umpqua Bank Checking	\$170.00	
			VSHWC Deposit		4083.49	4083.49 VSHWC Gross Revenues		\$170.00
							<b>\$170.00</b>	<b>\$170.00</b>
01/31/2020	Journal Entry	15943	Deferred Third Party Reimbursement		2129	2129 Other Third Party Reimbursement - Calaveras County	\$92,085.75	
			Property Tax Revenues		9160.00	9160.00 Property Tax Revenues - District		\$92,085.75
							<b>\$92,085.75</b>	<b>\$92,085.75</b>
01/31/2020	Journal Entry	15944	Deffer Capital Lease		2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
			Interest Income		9260.01	9260.01 Deferred Lease Income		\$26,702.78
			Capital Lease		2219	2219 Capital Lease		\$8,803.81
			Deferred Utility Reimburesment		2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
			Other Income		9260.01	9260.01 Deferred Lease Income		\$64,493.41
							<b>\$100,000.00</b>	<b>\$100,000.00</b>
01/31/2020	Journal Entry	15945	Depreciation Expense Capital Lease		9520.72 2219	9520.72 Depreciation 2219 Capital Lease	\$10,103.19	
							<b>\$10,103.19</b>	<b>\$10,103.19</b>
01/31/2020	Journal Entry	15950	Minority Interest MTSJ Ops		750.03	750.03 Minority Interest MTSJ Ops	\$15,140.10	
			Minority Interest MTSJ Invest		750.04	750.04 Minority Interest MTSJ Invest		\$625.11
			Minority Interest in MTMC		170.00	170.00 Minority Interest in MTMC		\$14,514.99
							<b>\$15,140.10</b>	<b>\$15,140.10</b>
<b>TOTAL</b>							<b>\$2,573,171.77</b>	<b>\$2,573,171.77</b>

# Mark Twain Healthcare District

## BALANCE SHEET As of January 31, 2020

	TOTAL	
	AS OF JAN 31, 2020	AS OF JAN 31, 2019 (PY)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
100.30 Umpqua Bank Checking	1,267,107.59	372,237.36
100.40 Money Market - Umpqua	4,924.23	272,268.07
100.50 Stockton Bank of	505,266.23	231,883.24
100.60 Five Star Bank	-121,499.36	59,072.43
100.70 Five Star Bank - MMA	2,424,849.61	707,592.69
100.80 Five Star Bank - Valley Springs Health & WC Checking	44,538.69	16,329.28
1001.40 Five Star Bank - MTHCD Checking - NEW	-2,400.00	-2,400.00
1820 VSHWC - Petty Cash	400.00	
<b>Total Bank Accounts</b>	<b>\$4,123,186.99</b>	<b>\$1,656,983.07</b>
Accounts Receivable		
1200 Accounts Receivable	-1,106.89	53,757.86
1201 Allowance for Doubtful Accounts	0.00	0.00
<b>Total Accounts Receivable</b>	<b>\$ -1,106.89</b>	<b>\$53,757.86</b>
Other Current Assets		
101.00 Umpqua Investments	1,512.73	719,994.54
102.00 CDARS Investments	0.00	0.00
103.00 CalTRUST	10,403,778.95	
1069 Due from Calaveras County - New GL#	1,105,029.00	
115.05 Due From Calaveras County	4,843.95	-16,676.82
115.10 Due from MTSJHC	0.00	0.00
115.20 Accrued Lease Revenue	15,232.17	0.00
115.30 Due from Deide Construction	0.00	0.00
115.40 Accrued Interest Receivable	0.00	0.00
120. Rent Receivable	0.00	0.00
130.00 Prepaid Expenses		
130.20 Prepaid Malpractice	0.00	6,644.61
130.30 Other Prepaid Expenses	0.00	0.00
130.40 Prepaid Valley Springs Clinic	689,008.69	
<b>Total 130.00 Prepaid Expenses</b>	<b>689,008.69</b>	<b>6,644.61</b>
135 Security Deposit	0.00	0.00
140 Assets Whose Use is Limited		
145.00 Board Designated Assets		
145.10 Ukiah Valley Sanitation Dist.	0.00	0.00
<b>Total 145.00 Board Designated Assets</b>	<b>0.00</b>	<b>0.00</b>
<b>Total 140 Assets Whose Use is Limited</b>	<b>0.00</b>	<b>0.00</b>
1499 Undeposited Funds	0.00	0.00
<b>Total Other Current Assets</b>	<b>\$12,219,405.49</b>	<b>\$709,962.33</b>
<b>Total Current Assets</b>	<b>\$16,341,485.59</b>	<b>\$2,420,703.26</b>
Fixed Assets		

	TOTAL	
	AS OF JAN 31, 2020	AS OF JAN 31, 2019 (PY)
1251	9,135.63	
150.00 Land and Land Improvements	0.00	0.00
150.10 Land	1,189,256.50	1,189,256.50
150.20 Land Improvements	150,307.79	150,307.79
<b>Total 150.00 Land and Land Improvements</b>	<b>1,339,564.29</b>	<b>1,339,564.29</b>
151.00 Buildings and Improvements	0.00	0.00
151.10 Building	2,123,677.81	2,123,677.81
151.20 Building Improvements	2,276,955.79	2,276,955.79
151.30 Building Service Equipment	168,095.20	168,095.20
<b>Total 151.00 Buildings and Improvements</b>	<b>4,568,728.80</b>	<b>4,568,728.80</b>
152 CIP	5,303,976.07	1,153,656.94
152.1 CIP Consulting Services	4,646.25	4,646.25
152.10 Fixed Equipment	698,156.25	698,156.25
152.15 Furniture & Furnishings	7,813.00	0.00
152.2 CIP Admin	0.00	0.00
152.3 CIP - HVAC	0.00	0.00
152.4 CIP Education Center	0.00	0.00
152.5 CIP Boiler Room	0.00	0.00
152.6 CIP Parking Lot	0.00	0.00
152.7 CIP North Wing Renovation	0.00	0.00
152.8 CIP Financial Services Offices	0.00	0.00
152.9 CNE Office Remodel	0.00	0.00
152.91 CIP - Angels Clinic Land Costs	0.00	0.00
152.92 CIP - VS Clinc Land Costs	1,262,174.77	1,078,300.09
153.20 Cap. Interest Income & Expenses	0.00	0.00
153.30 Cap. Interest & Issue Costs	0.00	0.00
160.00 Accumulated Depreciation	-5,342,089.82	-5,332,453.00
<b>Total Fixed Assets</b>	<b>\$7,852,105.24</b>	<b>\$3,510,599.62</b>
Other Assets		
168 Suspense	0.00	0.00
169 Payroll Clearing	0.00	0.00
170.00 Minority Interest in MTMC	217,551.56	14,510,261.00
171.00 Due from State - Prop 1A funds	0.00	0.00
180.00 Bond Issue Costs		
180.10 Bond Issue Costs	141,088.00	141,088.00
180.20 Accumulated Amortization	-141,088.00	-141,088.00
<b>Total 180.00 Bond Issue Costs</b>	<b>0.00</b>	<b>0.00</b>
180.30 Intangible Assets	0.00	0.00
180.40 Creekside - Intangible	0.00	0.00
180.50 Land Lease Legal Fees	28,081.11	28,081.11
180.55 Accumulated Amortization-LLLF	-28,081.11	-26,688.11
180.60 Capitalized Lease Negotiations	356,574.25	357,567.49
<b>Total 180.30 Intangible Assets</b>	<b>356,574.25</b>	<b>358,960.49</b>
185.00 Notes Receivable		
185.10 Professional Office - Angels	0.00	0.00
<b>Total 185.00 Notes Receivable</b>	<b>0.00</b>	<b>0.00</b>
195.10 Due from MTSJHC	0.00	0.00
2219 Capital Lease	6,655,372.00	

	TOTAL	
	AS OF JAN 31, 2020	AS OF JAN 31, 2019 (PY)
<b>Total Other Assets</b>	<b>\$7,229,497.81</b>	<b>\$14,869,221.49</b>
<b>TOTAL ASSETS</b>	<b>\$31,423,088.64</b>	<b>\$20,800,524.37</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	10,814.67	21,148.52
<b>Total Accounts Payable</b>	<b>\$10,814.67</b>	<b>\$21,148.52</b>
Other Current Liabilities		
200.00 Accts Payable & Accrued Expenses		
200.10 Other Accounts Payable	25,127.39	5,692.34
200.20 Accrued Interest		
200.30 Accrued Professional Fees	0.00	0.00
200.40 Accrued Utilities	0.00	38,218.30
200.50 Accrued County Fees	0.00	0.00
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>25,127.39</b>	<b>43,910.64</b>
2021 Accrued Payroll - Clinic	33,961.05	
205.00 Prepaid Rent Revenue	0.00	0.00
210.00 Deide Security Deposit	2,275.00	2,275.00
211.00 Valley Springs Security Deposit	1,000.00	1,000.00
2110.00 Payroll Liabilities - New Account for 2019	1,266.60	
215.10 Due to MTSJHC	0.00	0.00
220.10 Due to MTMC - Rental Clearing	0.00	29,002.15
225.00 Current Maturities		
225.10 Current Maturities - N/P Cal.	0.00	0.00
225.15 Current Maturities - GE CLO	0.00	0.00
<b>Total 225.00 Current Maturities</b>	<b>0.00</b>	<b>0.00</b>
226 Deferred Rental Revenue	38,393.35	38,393.35
227 Deferred Revenue	623,885.58	
24000 Payroll Liabilities	0.00	5,893.81
<b>Total Other Current Liabilities</b>	<b>\$725,908.97</b>	<b>\$120,474.95</b>
<b>Total Current Liabilities</b>	<b>\$736,723.64</b>	<b>\$141,623.47</b>
Long-Term Liabilities		
2128.01 Deferred Capital Lease	1,846,343.28	
2128.02 Deferred Utilities Reimbursement	3,353,656.72	
2129 Other Third Party Reimbursement - Calaveras County	460,428.75	
2210 USDA Loan - VS Clinic	6,249,161.79	1,754,844.49
<b>Total Long-Term Liabilities</b>	<b>\$11,909,590.54</b>	<b>\$1,754,844.49</b>
<b>Total Liabilities</b>	<b>\$12,646,314.18</b>	<b>\$1,896,467.96</b>
Equity		
290.00 Fund Balance	648,149.41	648,149.41
291.00 PY - Minority Interest MTMC	19,720,638.00	19,720,638.00
3000 Opening Bal Equity	0.03	0.03
3900 Retained Earnings	-811,007.59	-1,479,669.97
3901 CY - Minority Interest MTMC	0.00	-149,672.00
Net Income	-781,005.39	164,610.94
<b>Total Equity</b>	<b>\$18,776,774.46</b>	<b>\$18,904,056.41</b>

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	TOTAL	
	AS OF JAN 31, 2020	AS OF JAN 31, 2019 (PY)
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$31,423,088.64</b>	<b>\$20,800,524.37</b>

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# Mark Twain Healthcare District

## BILL PAYMENT LIST

January 2020

DATE	NUM	VENDOR	AMOUNT
100.60 Five Star Bank			
01/04/2020	15930	Outlet Tek	-81.00
01/04/2020	15931	City Signs	-872.22
01/04/2020	15932	BETA Healthcare Group	-1,700.00
01/04/2020	15933	AT&T 754-9362	-1,032.47
01/04/2020	15934	Calaveras County Chamber of Commerce	-1,250.00
01/04/2020	15935	Clark Pest Control of Stockton, Inc.	-75.00
01/04/2020	15936	Campora Propane	-115.21
01/04/2020	15937	JWT & Associates, LLP	-7,135.00
01/04/2020	15938	Suburban Propane-Ortho	-1,478.48
01/04/2020	15939	Nuance Communications, Inc.	-158.00
01/04/2020	15940	RJ Pro Innovative I.T. Services	0.00
01/04/2020	15941	Alpine Natural Gas	-875.33
01/04/2020	15942	AT&T 209 772-7070 662 VSHWC Main Phone Line	-84.55
01/04/2020	15943	AT&T 209-772-2791 VSHWC	-1,327.10
01/04/2020	15944	Your Type Graphic Design	0.00
01/04/2020	15945	La Contenta Plaza	-1,287.77
01/04/2020	15946	AT&T 795-2997749	-135.67
01/04/2020	15947	Staples	-443.80
01/04/2020	15948	Modesto Welding Products	-35.06
01/04/2020	15949	Debbie Sellick	-100.00
01/04/2020	15950	Lin Reed	-100.00
01/04/2020	15951	Susan Atkinson	-100.00
01/04/2020	15952	Talibah Al-Rafiq	-100.00
01/04/2020	15953	Calaveras Public Utility District	-1,627.18
01/04/2020	15954	San Andreas Sanitary District	-6,492.09
01/04/2020	15955	City of Angels	-981.22
01/04/2020	15956	PG&E 46578486352 VS Clinic # 10	-122.09
01/04/2020	15957	PG&E 46995152991 VS Clinic # 9	-252.59
01/04/2020	15958	PG&E 2148202072-0	-4.93
01/04/2020	15959	RJ Pro Innovative I.T. Services	-255.00
01/04/2020	15960	Alliant Insurance Services, Inc.- NPB Main	-250.00
01/04/2020	15961	Calaveras First	-866.84
01/04/2020	15962	BETA Healthcare Group	-1,700.00
01/04/2020	15963	MedPro Waste Disposal LLC	-108.00
01/04/2020	15964	Clark Pest Control of Stockton, Inc.	-75.00
01/04/2020	15965	Streamline	-200.00
01/04/2020	15966	Your Type Graphic Design	-256.24
01/04/2020	15967	RJ Pro Innovative I.T. Services	-1,341.34
01/09/2020	15969	Delta Building Maintenance	-4,766.66
01/09/2020	15970	JWT & Associates, LLP	-3,675.00
01/09/2020	15971	California Special Districts Association - Financial	-3,560.52
01/09/2020	15972	SWRCB	-484.00
01/09/2020	15973	The Valley Springs News	-1,415.00

DATE	NUM	VENDOR	AMOUNT
01/09/2020	15974	Calaveras Power Agency	-18,193.11
01/09/2020	15975	PG&E 07532672789-5 James Dalton(Angels Camp)	-1,315.13
01/09/2020	15976	PG&E 39918320076 Cancer	-237.98
01/09/2020	15977	PG&E 89195984003 Cancer/Infusion	-660.48
01/09/2020	15978	PG&E 74021406306 SAFMC	-448.44
01/09/2020	15979	Chad Poortinga	-300.00
01/09/2020	15980	REM Net Communications	-1,010.00
01/09/2020	15981	NARHC	-600.00
01/09/2020	15982	James Mosson	-731.00
01/09/2020	15983	McKesson Medical Surgical	-22,938.52
01/09/2020	15984	BETA Healthcare Group	-1,661.20
01/09/2020	15985	AT&T OneNet	-1,135.83
01/09/2020	15986	Calaveras Telephone	-479.49
01/09/2020	15987	Gold Country Regional Chapter	-25.00
01/09/2020	15988	Your Type Graphic Design	-85.77
01/09/2020	15989	RJ Pro Innovative I.T. Services	-1,559.00
01/09/2020	15990	Helen & Company Advertising Inc.	-247.50
01/10/2020	15994	Tribble and Ayala	-17.25
01/10/2020	15995	Shred-It	-68.60
01/10/2020	15996	Cornish & Carey Commercial	-2,173.50
01/10/2020	15997	Peggy Stout	-359.13
01/10/2020	15998	J.S. West	-543.38
01/10/2020	15999	Cheryl Duncan Consulting	-14,915.48
01/10/2020	16000	California Waste Recovery Systems	-1,234.68
01/10/2020	16001	Accountemps	-1,119.77
01/10/2020	16002	PG&E 2306121143-1 ortho	-553.15
01/10/2020	16003	AT&T 754-9362	-1,006.31
01/17/2020	16004	Dignity Health Central Verification Unit	-200.00
01/17/2020	16005	Dignity Health Central Verification Unit	-200.00
01/17/2020	16006	Weber-Ghio & Associates Inc	-828.13
01/17/2020	16007	Murphys Senior Center	-5,000.00
01/17/2020	16008	Dr. Randall Smart	-164.40
01/17/2020	16009	Anthem Blue Cross	-7,525.83
01/17/2020	16010	Suburban Propane-Ortho	-1,907.43
01/17/2020	16011	Ebbetts Pass Gas Services	-1,154.40
01/17/2020	16012	AT&T 248 134-7000	-41.72
01/17/2020	16013	PG&E 42630399709 Hospital	-11,196.05
01/17/2020	16014	The Union Democrat	-1,027.85
01/17/2020	16015	Staples	-320.12
01/17/2020	16016	Condor Earth Technologies, Inc.	-2,869.94
01/17/2020	16017	McKesson Medical Surgical	-7,835.14
01/17/2020	16018	Gateway Press	-13.87
01/17/2020	16019	Best Best & Krieger, LLP	-749.63
01/17/2020	16020	Kirk Stout	-255.00
01/24/2020	16021	Alpine Natural Gas	-1,336.43
01/24/2020	16022	Novarad Corporation	-33.34
01/24/2020	16023	Campora Propane	-234.07
01/24/2020	16024	Calaveras County Tax Collector	-29.00
01/24/2020	16025	Your Type Graphic Design	-128.04
01/24/2020	16026	Suburban Propane-Ortho	-503.20

DATE	NUM	VENDOR	AMOUNT
01/24/2020	16027	Cal.net-Motherlode	-24.90
01/24/2020	16028	Ebbetts Pass Gas Services	-1,276.68
01/24/2020	16029	Signal Service, Inc.	-1,390.77
01/24/2020	16030	Debbie Sellick	-112.65
01/24/2020	16031	Kathy Toepel	-100.00
01/24/2020	16032	Lin Reed	-100.00
01/24/2020	16033	Susan Atkinson	-100.00
01/24/2020	16034	Talibah Al-Rafiq	-100.00
01/24/2020	16035	Harvard M. Robbins, M.D.	-20,000.00
01/24/2020	16036	Joel Eidelson, MD	-21,667.00
01/28/2020	ACH 01/16/20	Umpqua Bank Credit Card	-2,556.16
01/29/2020	001015	Diede Construction, Inc.	-108,236.41
01/31/2020	16042	Calaveras Public Utility District	-1,712.06
01/31/2020	16041	Ebbetts Pass Gas Services	-92.30
01/31/2020	16043	Suburban Propane-Ortho	-1,068.48
01/31/2020	16044	BETA Healthcare Group	-2,530.60
01/31/2020	16045	Arnaudo Bros., L.P.	-39,650.10
01/31/2020	16046	Calaveras Mentoring Foundation	-1,500.00
01/31/2020	16047	Nuance Communications, Inc.	-158.00
<b>Total for 100.60 Five Star Bank</b>			<b>\$ -366,469.76</b>
100.80 Five Star Bank - Valley Springs Health & WC Checking			
01/13/2020	ACH 12/20/20	AthenaHealth	-154.12
<b>Total for 100.80 Five Star Bank - Valley Springs Health &amp; WC Checking</b>			<b>\$ -154.12</b>

# Mark Twain Healthcare District

## PROFIT AND LOSS

January 2020

	TOTAL	
	JAN 2020	JUL 2019 - JAN 2020 (YTD)
<b>Income</b>		
4083.49 VSHWC Gross Revenues	1,987.66	8,293.38
9060.00 Income, Gains & losses from investments - District	21,631.06	195,352.07
9160.00 Property Tax Revenues - District	92,085.75	644,600.25
9260.01 Deferred Lease Income	91,196.19	639,097.47
9260.02 MOB Rents Revenue	12,627.30	118,301.89
9260.03 Child Advocacy Rent Revenue	750.00	5,250.00
<b>Total Income</b>	<b>\$220,277.96</b>	<b>\$1,610,895.06</b>
<b>GROSS PROFIT</b>	<b>\$220,277.96</b>	<b>\$1,610,895.06</b>
<b>Expenses</b>		
7083.09 Other salaries and wages - Clinic	85,932.34	422,739.81
7083.10 Payroll taxes - Clinic	7,455.66	23,566.51
7083.13 Group Health & Welfare Insurance - Clinic	9,099.72	14,368.39
7083.16 Workers Compensation Insurance - Clinic	1,700.00	5,100.00
7083.20 Medical - Physicians - Cliic	41,667.00	120,517.86
7083.22 Consulting and Management fees - Clinic	917.25	136,047.06
7083.23 Legal - Clinic	639.00	22,498.71
7083.26 Other contracted services - Clinic	4,159.89	28,967.95
7083.29 Other Professional fees - Clinic	400.00	8,118.52
7083.36 Oxygen and Other Medical Gases - Clinic		427.99
7083.41 Other Medical Care Materials and Supplies - Clinic	9,321.90	73,970.40
7083.43 Food - Clinic		340.35
7083.46 Office and Administrative supplies - Clinic	564.66	16,415.68
7083.69 Other purchased services - Clinic	2,704.76	36,419.70
7083.80 Utilities - Electrical, Gas, Water, other - Clinic	8,712.49	20,926.96
7083.81 Insurance - Malpractice - Clinic	830.60	4,661.20
7083.82 Other Insurance - Clinic		23,331.70
7083.85 Telephone and Communications - Clinic	222.00	3,770.72
7083.86 Dues and Subscriptions - Clinic	889.00	6,598.05
7083.87 Outside Training - Clinic		199.00
7083.88 Travel costs - Clinic		3,271.20
7083.89 Recruiting - Clinic	1,577.24	13,106.13
730.00 Utilities		
730.79 Water/Sewer		284.89
<b>Total 730.00 Utilities</b>		<b>284.89</b>
740.00 Miscellaneous		
740.86 Dues & Subscriptions		1,250.00
740.88 Travel, Meals & Lodging		221.56
740.89 Office Supplies and Expense		24.95
<b>Total 740.00 Miscellaneous</b>		<b>1,496.51</b>
8610.09 Other salaries and wages - Admin.	22,162.01	123,924.92
8610.10 Payroll taxes - Admin.	2,032.74	8,288.23

	TOTAL	
	JAN 2020	JUL 2019 - JAN 2020 (YTD)
8610.13 Group Health & Welfare Insurance - Admin.	1,657.92	12,383.04
8610.15 Pension and Retirement - Admin.		1,000.00
8610.16 Workers Compensation Insurance - Admin		1,226.00
8610.22 Consulting and Management Fees - District	143.16	13,186.55
8610.23 Legal - District	110.63	13,521.16
8610.24 Accounting / Audit Fees - District	5,331.87	33,243.76
8610.43 Food - District		620.00
8610.46 Office and Administrative Supplies - District	659.19	8,686.03
8610.69 Other - IT Services- District	2,274.78	5,944.73
8610.80 Utilities - District (no budget amount)		419.92
8610.82 Insurance - District		16,459.00
8610.86 Dues & Subscriptions - District	520.90	12,387.42
8610.87 Outside Training's - Admin.	620.10	-379.90
8610.88 Travel - District	117.05	2,926.29
8610.89 Recruiting - District	635.04	1,805.09
8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	2,307.50	15,517.63
8870 Debt Financing Costs		60,469.18
8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	5,000.00	424,000.00
9520.62 Repairs & Maintenance Grounds	255.00	2,481.01
9520.72 Depreciation	10,103.19	71,446.47
9520.80 Utilities - Electrical, Gas, Water, Phone, other	43,220.86	363,810.62
9521.75 MOB rent expenses	19,825.05	138,775.35
9522.75 Child Advocacy Expenses		297.31
<b>Total Expenses</b>	<b>\$293,770.50</b>	<b>\$2,319,585.10</b>
<b>NET OPERATING INCOME</b>	<b>\$ -73,492.54</b>	<b>\$ -708,690.04</b>
Other Income		
750.03 Minority Interest MTSJ Ops	-15,140.10	-75,079.79
750.04 Minority Interest MTSJ Invest	625.11	4,937.94
<b>Total Other Income</b>	<b>\$ -14,514.99</b>	<b>\$ -70,141.85</b>
Other Expenses		
7084.41 Sunrise Pharmacy Expense	2,173.50	2,173.50
<b>Total Other Expenses</b>	<b>\$2,173.50</b>	<b>\$2,173.50</b>
<b>NET OTHER INCOME</b>	<b>\$ -16,688.49</b>	<b>\$ -72,315.35</b>
<b>NET INCOME</b>	<b>\$ -90,181.03</b>	<b>\$ -781,005.39</b>

# MTHCD Journal Entry

For: Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
1/31/2020	2128.01	Deffer Capital Lease	\$ 35,506.59	
	9260.01	Interest Income		\$ 26,702.78
	2219.00	Capital Lease		\$ 8,803.81
	2128.02	Deferred utility reimbursement	\$ 64,493.41	
	9260.01	Other Income		\$ 64,493.41
		<b>Total</b>	\$ 100,000.00	\$ 100,000.00



# MTHCD Journal Entry

For: County of Calaveras Estimated Revenue for 2019-20

Budget year

Date	Account #	Account Name	Debit	Credit
1/31/2020	2129.00	Deferred Third party Reimbursment	\$ 92,085.75	
	9160.00	Property Tax Revenues		\$ 92,085.75
		January 2020 Accrual		
		<b>Total</b>	\$ 92,085.75	\$ 92,085.75

# MTHCD Journal Entry

**For: January 2020 1% District Share of MTMC Investment**

Date	Account #	Account Name	Debit	Credit
1/31/2020	750.03	Minority Interest MTSJ Ops	\$ 15,140.10	
	750.04	Minority Interest MTSJ Invest		\$ 625.11
	170.00	Minority Interest in MTMC		\$ 14,514.99
		<b>Total</b>	\$ 15,140.10	\$ 15,140.10

Actual	ProForma Pos/Neg	Actual excl Proforma (Scrubbed)	Budget		Actual	Actual excl Proforma Pos/Neg	Proforma (Scrubbed)	Budget
6,240,382	0	6,240,382	6,972,026	Operating Revenues				
11,832,071	0	11,832,071	13,890,527	Gross non-cap inpt revenue	34,884,211	0	34,884,211	41,249,396
				Gross non-cap outpt revenue	77,039,450	0	77,039,450	89,329,335
18,072,453	0	18,072,453	20,862,553	Total gross patient rev	111,923,661	0	111,923,661	130,578,731
(12,120,482)	0	(12,120,482)	(13,510,533)	Deductions from Revenue	(72,445,745)	0	(72,445,745)	(83,814,553)
(438,385)	0	(438,385)	(441,033)	Administrative Write-offs	(3,138,358)	0	(3,138,358)	(3,208,241)
(38,310)	0	(38,310)	(54,379)	Charity	(341,468)	0	(341,468)	(336,976)
5,475,276	0	5,475,276	6,856,608	Net patient Revenue	35,998,090	0	35,998,090	43,218,961
14,446	0	14,446	0	Contributions	42,804	0	42,804	0
18,273	0	18,273	36,038	Other operating revenue	253,747	0	253,747	252,047
5,507,995	0	5,507,995	6,892,646	Total Operating Revenue	36,294,641	0	36,294,641	43,471,008
1,959,860	0	1,959,860	2,502,365	Operating Expenses				
289,791	0	289,791	312,949	Salaries-Productive	13,999,729	(30,000)	13,969,729	16,374,887
111,370	0	111,370	14,329	Salaries-non productive	2,326,213	0	2,326,213	2,411,147
1,023,905	0	1,023,905	1,092,902	Registry/temp agency exp	631,043	0	631,043	147,700
638,871	0	638,871	989,922	Benefits	6,257,996	0	6,257,996	6,949,881
392,706	0	392,706	334,053	Supplies	5,154,705	0	5,154,705	5,879,182
1,125,489	0	1,125,489	1,110,291	Medical fees	3,097,346	0	3,097,346	2,339,719
7,529	0	7,529	8,951	Purchased Services	8,039,238	0	8,039,238	7,916,176
28,816	0	28,816	59,749	Utilities	92,769	0	92,769	62,657
136,651	0	136,651	169,938	Insurance	375,028	0	375,028	418,245
0	0	0	0	Other	950,269	152,324	1,102,593	1,318,553
1,306,932	0	1,306,932	285,733	Income Taxes	2,974	0	2,974	0
85	0	85	333	Depreciation	2,950,851	0	2,950,851	1,936,471
				Interest	(40,272)	0	(40,272)	2,331
7,022,005	0	7,022,005	6,881,515	Total Operating Expenses	43,837,889	122,324	43,960,213	45,756,949
(1,514,010)	0	(1,514,010)	11,131	Operating Income (Loss)	(7,543,248)	(122,324)	(7,665,572)	(2,285,941)
62,511	0	62,511	77,937	Investment Income	529,823	0	529,823	545,556
(1,451,499)	0	(1,451,499)	89,068	Excess(deficit)of Rev/Exp	(7,013,425)	(122,324)	(7,135,749)	(1,740,385)
10,620,303	0	10,620,303	89,068	Excess(deficit) attrib to DH	5,058,379	(122,324)	4,936,055	(1,740,385)
(206,995)	0	(206,995)	297,198	EBITDA	(4,629,695)	(122,324)	(4,752,019)	(347,139)