



P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
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Finance Committee Meeting
Mark Twain Medical Center Education Center – Classroom 5
768 Mountain Ranch Road
San Andreas, CA 95249
7:30 am
Wed. April 22, 2020

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

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 – Apr 22, 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 Feb 26, 2020:

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

- VSHWC – Construction Finance:
- District Financial Projections: COVID-19.....Dr. Smart / Mr. Wood
- 2020 – 2021 Budget

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

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

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

- Reserve Account Allocations:

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. May 27, 2020.

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

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Agenda – Apr 22, 2020 MTHCD Finance Committee Meeting



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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

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: **Ms. Atkinson**

Time: **7:35am**

2. Roll Call:

Committee Member	Present	Absent - Excused
Ms. Atkinson	x	
Ms. Toepel	x	
Ms. Hack	x	

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Minutes – Feb. 26, 2020 MTHCD Finance Committee Meeting

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

Public Comment: **Hearing None**
Motion to approve by: **Ms. Hack**
Second by: **Ms. Toepel**
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 Jan. 16, 2020:

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

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

Dr. Smart:

- VSHWC – Construction Finance: Waiting for pharmacy from architect.
March 1 there will be a debit of \$300k in our Bank of Stockton account for the USDA loan.
- Foundation Grant Request - \$300,000 Copperopolis Clinic:
 - Lease – Haven't received the lease yet.
 - Construction Budget – The final True Up on construction to date is 1.5% cost overrun, which is about \$80k on \$5.5mil.
 - Wastewater at the copper clinic – Ms. Toepel will figure out the pumping situation, water lines are supposed to go to CCWD.
- 2020 – 2021 Budget
Should have rough draft in front of Committee by April.
Should have good draft by May.
Should have Final Budget by June.

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Minutes – Feb. 26, 2020 MTHCD Finance Committee Meeting

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

Mr. Wood:

- Jan. 2020 Financials Will Be Presented to The Committee: Property Tax revenue might be above what was budgeted. Revenue from the clinic is being worked out due to the lack of Medi-Cal billing. We have 400k of claims on hold, we're certified Rural health Clinic (RHC) as of 02/26/2020, probably won't be able to bill Medi-Cal until June.
- Investment & Reserve Accounts: Investment on short term (5-year period) doing well. No impact on 2019/20 investment income. Need to be more conservative for 2020/21 budget. Good investment returns.

Public Comment: **Hearing None**

Motion to approve by: **Ms. hack**

Second by: **Ms. Toepel**

Vote: **3-0**

7. Treasurer's Report:

Ms. Atkinson:

- Reserve Account Allocations: Nothing yet, but closer than before.
- VSHWC – Finance Strategy Call. Might consider delaying community grants to August of 2021.
- Board Member Stipend: Will be added to next meeting agenda

9. Comments and Future Agenda Items:

Board member Stipend
Reserve Account Allocations
Blue Shield Agenda Update
Ambulance Contract

This Institution is an Equal Opportunity Provider and Employer

Minutes – Feb. 26, 2020 MTHCD Finance Committee Meeting

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: Public Comment **Action**

Public Comment: Hearing None

Motion to adjourn by: Ms. Toepel

Second by: Ms. Hack


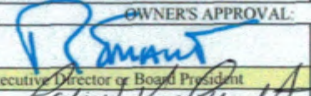
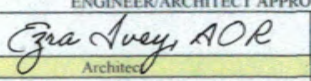
Vote: 3-0

Time Meeting adjourned: 8:30am

This Institution is an Equal Opportunity Provider and Employer

Minutes – Feb. 26, 2020 MTHCD Finance Committee Meeting

OUT LAY REPORT AND REQUEST FOR REIMBURSEMENT

Draw Request Number:	Mark Twain Health Care District			Construction of New Health Clinic				
	768 Mountain Ranch Road, San Andreas, CA 95249			Payment Requested				
#16	Initial Budget	Current Budget	Previous Paid to Date	#16	Paid to Date		Balance Remaining	%
<i>Misc. Soft Costs</i>								
Administrative/Legal	530,075.00	530,075.00	530,237.50		530,237.50		(162.50)	-0.03%
Financing/Cost of issuance	325,000.00	275,000.00	233,124.25		233,124.25		41,875.75	15.23%
Land Acquisition	890,000.00	890,000.00	890,000.00		890,000.00		-	0.00%
Furniture Fixtures/Equipment	350,000.00	350,000.00	350,000.00		350,000.00		-	0.00%
Structured cabling/IT	250,000.00	250,000.00	216,983.69		216,983.69		33,016.31	13.21%
Inspection Fees OVER BUDGET			23,760.86		23,760.86		(23,760.86)	
Non-Construction coverage			-	70,723.78	70,723.78			
Architectural design/other architectural			-		-			
Architect/Engineer fees	433,600.00	480,665.00	520,532.91		520,532.91		(39,867.91)	-8.29%
Other architectural and engineering fees			-		-			
3rd party project management	157,725.00	269,820.00	265,189.24		265,189.24		4,630.76	1.72%
Monument sign		30,000.00	20,012.69		20,012.69		9,987.31	33.29%
<i>Construction w/ sales tax</i>								
			-		-			
			-		-			
			-		-			
Construction Contract	3,587,575.00	5,991,765.00	5,020,169.43	57,419.04	5,077,588.47		914,176.53	15.26%
sidewalks	25,000.00				-			
Contingency (see tab for detail)	713,837.00	634,895.00			-		634,895.00	100.00%
Contingency as a Percent of Total	20.00%	11.00%						
Total	7,262,812.00	9,702,220.00	8,070,010.57	128,142.82	8,198,153.39		1,574,790.39	16.23%
PROJECT FUNDING BREAKDOWN								
Mark Twain Health Care District (applicant)	1,062,812.00	1,205,455.00	1,205,455.00		1,205,455.00		-	0.00%
Mark Twain Health Care District (applicant)	600,000.00	600,000.00	566,983.69	33,016.31	600,000.00		-	0.00%
USDA Loan, Series A	5,600,000.00	6,782,000.00	6,348,161.79	128,142.82	6,476,304.61		305,695.39	4.51%
USDA Subsequent Loan, Series B		678,000.00	34,000.00		34,000.00		644,000.00	94.99%
Total	7,262,812.00	9,265,455.00	8,154,600.48	161,159.13	8,315,759.61		949,695.39	10.25%
FUNDS - DIFFERENCE								
Date of Outlay Report	3/27/2020							
APPROVAL AND SIGNATURE SECTION								
OWNERS APPROVAL:								
	3/27/2020							
Executive Director or Board President	DATE							
ENGINEER/ARCHITECT APPROVAL:								
	04/09/20							
Architect	DATE							
USDA RURAL DEVELOPMENT CONCURRENCE:								
Tonja Galentine	DATE							
OWNER CERTIFICATION: I certify that to the best of my knowledge and belief the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the Federal share due which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the award.								
Invoices will be approved by the borrower and their engineer, as appropriate, and submitted to the processing office for concurrence. The review and acceptance of project costs, including construction pay estimates, by USDA Rural Development does not attest to the correctness of the amounts, the quantities shown or that the work has been performed under the terms of the agreements or contracts.								
Notes:								

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

	02/29/20		BUDGET			
	Total District	Actual Y-T-D	Clinic	Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	730,259	0	1,200,000	0	0
Revenues	3,676,864	1,091,925	2,080,234	232,958	0	1,363,672
Total Revenue	4,876,864	1,822,183	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)	(2,638,593)	(2,271,601)	(924,024)	(652,000)	(839,314)
Total Expenses	(5,071,604)	(2,638,593)	(2,617,721)	(960,069)	(652,000)	(841,814)
Surplus(Deficit)	(194,740)	(816,409)	(537,487)	472,889	652,000	521,858

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

		15 Rooms		2/29/2020
		VSHWC		
		1		
	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	3,771	12,065	0.00%
4083.60 Contractual Adjustments	34,637			
Net Patient revenue	2,063,337	3,771	12,065	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	3,771	12,065	0.58%
7083.09 Other salaries and wages	(650,053)	(61,015)	(483,755)	74.42%
7083.10 Payroll taxes	(42,278)	(5,354)	(28,920)	68.41%
7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
7083.13 Group Health & Welfare Insurance	(107,259)	(4,116)	(18,484)	17.23%
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)	(6,800)	52.30%
7083.18 Other payroll related benefits	(975)			0.00%
Total taxes and benefits	(190,555)	(11,170)	(54,205)	28.45%
Labor related costs	(840,608)	(72,185)	(537,960)	64.00%
7083.05 Marketing		(2,720)	(2,720)	#DIV/0!
7083.20 Medical - Physicians	(549,564)	(23,209)	(143,727)	26.15%
7083.22 Consulting and Management fees	(101,250)	(43,539)	(179,586)	177.37%
7083.23 Legal - Clinic	0	(1,258)	(23,757)	0.00%
7083.25 Registry Nursing personnel	(1,875)			0.00%
7083.26 Other contracted services	(84,563)	(5,495)	(34,463)	40.75%
7083.29 Other Professional fees	(5,625)	(2,000)	(10,119)	179.88%
7083.36 Oxygen and Other Medical Gases	(1,599)	(35)	(463)	28.96%
7083.38 Pharmaceuticals	(68,513)			0.00%
7083.41 Other Medical Care Materials and Supplies	(10,240)	(12,591)	(86,562)	845.33%
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)	(7,342)	(28,554)	30.62%
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)	(2,274)	(18,715)	217.59%
7083.69 Other purchased services	(134,280)	15	(36,405)	27.11%
7083.81 Insurance - Malpractice	(30,265)	(831)	(5,492)	18.15%
7083.82 Other Insurance - Clinic			(23,332)	0.00%
7083.85 Telephone and Communications	(10,240)	(242)	(4,013)	39.19%
7083.86 Dues and Subscriptions	(1,903)	(2,830)	(10,678)	561.13%
7083.87 Outside Training	(4,915)		(199)	4.05%
7083.88 Travel costs	(4,096)		(3,493)	85.27%
7083.89 Recruiting	(20,177)		(13,106)	64.96%
7084.41 Sunrise Pharmacy Expense			(2,174)	
Non labor expenses	(1,777,114)	(104,352)	(688,365)	38.73%
Total Expenses	(2,617,722)	(176,537)	(1,226,325)	46.85%
Net Expenses over Revenues	(537,487)	(172,766)	(1,214,260)	225.91%

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

Rental

2/29/2020

		2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
9260.01	Rent Hospital Asset amortized	1,200,000	91,161	730,259	60.85%
		0			
	Rent Revenues	1,200,000	91,161	730,259	60.85%
9520.62	Repairs and Maintenance Grounds	0	(2,423)	(4,904)	
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(76,784)	(440,595)	64.41%
9520.72	Depreciation	(36,045)	(10,068)	(81,515)	226.15%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(89,275)	(527,013)	72.99%
	Net	477,955	1,886	203,246	133.84%
9260.02	MOB Rents Revenue	227,181	13,109	131,411	57.84%
9521.75	MOB rent expenses	(233,024)	(19,825)	(158,600)	68.06%
	Net	(5,843)	(6,716)	(27,190)	465.34%
9260.03	Child Advocacy Rent revenue	5,777	750	6,000	103.86%
9522.75	Child Advocacy Expenses	(5,000)		(297)	5.95%
	Net	777	750	5,703	733.94%
		1,432,958	105,020	867,669	60.55%
		(960,069)	(109,100)	(685,911)	71.44%
	Summary Net	472,889	(4,080)	181,758	38.44%

**Mark Twain Health Care District
Projects, Grants and Support
2/29/2020**

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
Project grants and support	(652,000)		(425,800)	65.31%
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)	(1,800)	(6,800)	6.80%
Project grants and support	(652,000)	(1,800)	(425,800)	65.31%

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

Admin

2/29/2020

	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	38,680	234,032	93.61%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	736,686	67.05%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000	41,873	(28,269)	-188.46%
Summary Revenues	939,844	1,004,488	1,363,672	172,639	942,449	69.11%
<hr/>						
8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(15,034)	(138,959)	38.38%
<hr/>						
8610.10 Payroll taxes			(22,225)	(1,150)	(9,438)	42.47%
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)		(1,000)	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)	(1,150)	(24,047)	22.95%
Labor Costs	(33,587)	(236,194)	(466,826)	(16,184)	(163,006)	34.92%
<hr/>						
8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(106)	(13,293)	21.61%
8610.23 Legal	(15,195)	(20,179)	(30,000)		(13,521)	45.07%
8610.24 Accounting /Audit Fees	(13,945)	(18,090)	(123,000)	(8,742)	(41,986)	34.14%
8610.43 Food			(1,538)	(248)	(868)	56.46%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(1,090)	(9,776)	48.88%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other				(1,121)	(7,066)	
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)	(30)	(12,417)	63.76%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)		380	-2.47%
8610.88 Travel	(6,758)	(17,363)	(15,375)	(1,220)	(4,147)	26.97%
8610.89 Recruiting			(10,250)		(1,805)	17.61%
8610.90 Other Direct Expenses	(10,895)	(5,488)	(31,775)	(656)	(16,173)	50.90%
Non-Labor costs	(521,817)	(532,071)	(374,988)	(13,213)	(137,551)	36.68%
Total Costs	(555,404)	(768,265)	(841,814)	(29,397)	(300,557)	35.70%
Net	384,440	236,223	521,859	143,242	641,892	123.00%

**Investment & Reserves Report
29-Feb-20**

Reserve Funds	Minimum Target	12/31/2018 Balance	2019 Allocated	2019 Interest	2/29/2020 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	
	2/29/2020	Interest Earned	Rates	Duration
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	10,352,885	176,391	2.4% - 2.5%	1 Year or Less
Five Star				
General Operating Fund	215,421	326.13		
Money Market Account	3,209,434	51,501.39		
Valley Springs - Checking	78,964	81.75		
Valley Springs - Payroll		11.64		
Total Five Star	3,503,819	51,920.91	2.30%	1 Year or Less
Umpqua Bank				
Checking	97,237	0.00		
Money Market Account	4,901	40.04		
Investments	497,039	5,680.36	1.60%	
Total Savings & CD's	599,176	5,720.40		
Bank of Stockton	285,794	0	0.00%	1 Year or Less
Total in interest earning accounts	14,741,674	234,032		
Potential Unrealized Loss		0		
Total Without Unrealized Loss		234,032		

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**

3/18/2020

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. CAM IS NOT BEING PAID UNTIL ACCT RECONCILED
<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

February 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
02/01/2020	Journal Entry	15938		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
02/01/2020	Journal Entry	15947		Reimbursement Check - Columbia Communications, Motorola Radios; Amazon, EMS/EMT Trauma Medical Bag	7083.69	7083.69 Other purchased services - Clinic		\$2,828.58
				Reimbursement Check - Columbia Communications, Motorola Radios; Amazon, EMS/EMT Trauma Medical Bag	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$2,828.58	
							\$2,828.58	\$2,828.58
02/07/2020	Journal Entry	15948		Transfer	1001.50	1001.50 Five Star Bank - Money Market - NEW		\$250,000.00
				Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$250,000.00	
							\$250,000.00	\$250,000.00
02/07/2020	Journal Entry	15951		Funds Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$50,000.00
				Funds Transfer	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$50,000.00	
							\$50,000.00	\$50,000.00
02/07/2020	Journal Entry	15952		VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$850.73	
				VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$850.73
							\$850.73	\$850.73
02/10/2020	Journal Entry	15953		Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
				Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
							\$100,000.00	\$100,000.00
02/11/2020	Journal Entry	15963		Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
				Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
02/14/2020	Journal Entry	15951		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$7,378.23	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$32,004.92	
				Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$106.99	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$464.08	
				Employer Tax Expense (SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$457.45	
				Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,984.31	
				Employer Tax Expense (SUI & IT) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$376.93	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,142.14
				SocSec - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,883.52
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,544.55
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,496.24
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$376.93
				VSHWC Bank	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$707.80
				Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$95.55	
				Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$612.25	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$14,443.38	
				VSHWC Bank	1001.60	1001.60 Five Star Bank - VSHWC		\$14,443.38

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Checks Issued	2110.00	Checking - NEW-1 2110.00 Payroll Liabilities - New Account for 2019		\$1,335.01
				Direct Deposit - VSHWC Checking Account	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$26,994.52
				Checks Cleared	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,335.01	
				Checks Cleared - VSHWC Bank	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$1,335.01
							\$59,259.10	\$59,259.10
02/14/2020	Journal Entry	15956		Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$100,000.00
				Transfer	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$100,000.00	
							\$100,000.00	\$100,000.00
02/14/2020	Journal Entry	15964		Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
				Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
02/18/2020	Journal Entry	15954		Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
				Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
							\$100,000.00	\$100,000.00
02/21/2020	Journal Entry	15952		VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,830.33	
				VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$1,830.33
							\$1,830.33	\$1,830.33
02/24/2020	Journal Entry	15955		Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
				Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
							\$100,000.00	\$100,000.00
02/25/2020	Journal Entry	15957		Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$100,000.00
				Transfer	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$100,000.00	
							\$100,000.00	\$100,000.00
02/25/2020	Journal Entry	15962		Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
				Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
02/28/2020	Journal Entry	15959		Clinic Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,090.16	
				Clinic Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$1,090.16
							\$1,090.16	\$1,090.16
02/28/2020	Journal Entry	15949		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$7,655.62	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$29,010.29	
				Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$111.00	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$420.67	
				Employer Tax Expense (SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$474.65	
				Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,798.64	
				Employer Tax Expense (SUI & IT) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$309.15	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,063.34
				SocSec - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,546.58
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,968.61
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,243.89
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New		\$309.15

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						Account for 2019		
			VSHWC Bank		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$79.00
			Payroll Processing Expense - District		8610.22	8610.22 Consulting and Management Fees - District	\$10.67	
			Payroll Processing Expense - Clinic		7083.22	7083.22 Consulting and Management fees - Clinic	\$68.34	
			Payroll Liabilities		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$13,131.57	
			VSHWC Bank		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$13,131.57
			Checks Issued		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$777.17
			Direct Deposit - VSHWC Bank		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$25,871.29
			Checks Cleared		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$777.17	
			VSHWC Bank		1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$777.17
							\$53,767.77	\$53,767.77
02/28/2020	Journal Entry	15954	Transfer		1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
			Transfer		1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
02/29/2020	Journal Entry	15965	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
							\$92,085.75	\$92,085.75
02/29/2020	Journal Entry	15966	Minority Interest MTSJ Ops		9205.03	9205.03 Minority Interest MTSJ Ops - NEW		\$41,277.42
			Minority Interest MTSJ Invest		9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$595.86
			Minority Interest in MTMC		1710.10	1710.10 Minority Interest in MTMC - NEW	\$41,873.28	
							\$41,873.28	\$41,873.28
02/29/2020	Journal Entry	15967	MOB Rental Revenue		9260.02	9260.02 MOB Rents Revenue		\$12,627.30
			Umpqua Bank Checking #8591		1001.10	1001.10 Umpqua Bank - Checking - NEW	\$12,627.30	
							\$12,627.30	\$12,627.30
02/29/2020	Journal Entry	15968	Deferred Capital Lease		2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
			Interest Income		9260.01	9260.01 Deferred Lease Income		\$26,667.93
			Capital Lease		2219	2219 Capital Lease		\$8,838.66
			Deferred Utility Reimbursment		2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
			Other Income		9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00
02/29/2020	Journal Entry	15969	Depreciation Expense		9520.72	9520.72 Depreciation	\$10,068.34	
			Capital Lease		2219	2219 Capital Lease		\$10,068.34
							\$10,068.34	\$10,068.34
TOTAL							\$1,577,031.34	\$1,577,031.34

Mark Twain Healthcare District

BALANCE SHEET

As of February 29, 2020

	TOTAL	
	AS OF FEB 29, 2020	AS OF FEB 28, 2019 (PY)
ASSETS		
Current Assets		
Bank Accounts		
100.30 Umpqua Bank Checking	1,267,107.59	480,940.52
100.40 Money Market - Umpqua	4,924.23	2,299.75
100.50 Stockton Bank of	505,266.23	255,893.53
100.60 Five Star Bank	65,322.91	54,228.30
100.70 Five Star Bank - MMA	2,424,849.61	1,034,166.30
100.80 Five Star Bank - Valley Springs Health & WC Checking	44,538.69	16,332.41
1001.10 Umpqua Bank - Checking - NEW	581,826.32	
1001.20 Umpqua Bank - Money Market - NEW	4,925.60	
1001.30 Bank of Stockton - NEW	397,029.81	
1001.40 Five Star Bank - MTHCD Checking - NEW	471,681.56	-2,400.00
1001.50 Five Star Bank - Money Market - NEW	2,178,202.83	
1001.50 Five Star Bank - Money Market - NEW (deleted)	4,846.08	
1001.60 Five Star Bank - VSHWC Checking - NEW-1	11,022.01	
1001.65 Five Star Bank - VSHWC Payroll	200,011.64	
1011.60 Five Star Bank - VSHWC Checking - NEW (deleted)	69,617.28	
1820 VSHWC - Petty Cash	400.00	
Total Bank Accounts	\$8,231,572.39	\$1,841,460.81
Accounts Receivable		
1200 Accounts Receivable	-1,106.89	107,361.43
1201 Allowance for Doubtful Accounts	0.00	0.00
Total Accounts Receivable	\$ -1,106.89	\$107,361.43
Other Current Assets		
1001.70 Umpqua Investments - NEW	1,513.28	
1003.30 CalTRUST - NEW	10,439,017.05	
101.00 Umpqua Investments	1,512.73	720,909.94
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	65,990.18
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

Mark Twain Healthcare District

BALANCE SHEET

As of February 29, 2020

	TOTAL	
	AS OF FEB 29, 2020	AS OF FEB 28, 2019 (PY)
130.00 Prepaid Expenses		
130.20 Prepaid Malpractice	0.00	5,394.61
130.30 Other Prepaid Expenses	0.00	0.00
130.40 Prepaid Valley Springs Clinic	689,008.69	15,410.83
Total 130.00 Prepaid Expenses	689,008.69	20,805.44
1301.40 Prepaid VSHWC - NEW	269.61	
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
Total 145.00 Board Designated Assets	0.00	0.00
Total 140 Assets Whose Use is Limited	0.00	0.00
1499 Undeposited Funds	0.00	0.00
Total Other Current Assets	\$22,660,205.43	\$807,705.56
Total Current Assets	\$30,890,670.93	\$2,756,527.80
Fixed Assets		
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
Total 150.00 Land and Land Improvements	1,339,564.29	1,339,564.29
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
Total 151.00 Buildings and Improvements	4,568,728.80	4,568,728.80
152 CIP	5,304,783.02	1,235,141.54
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

Mark Twain Healthcare District

BALANCE SHEET

As of February 29, 2020

	TOTAL	
	AS OF FEB 29, 2020	AS OF FEB 28, 2019 (PY)
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	1,101,047.73
1521.10 CIP - Land	67.50	
1521.20 CIP Buildings	2,252.00	
1521.30 CIP Equipment	33,265.60	
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	-5,334,391.00
Total Fixed Assets	\$7,888,497.29	\$3,612,893.86
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
1710.10 Minority Interest in MTMC - NEW	41,873.28	
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
Total 180.00 Bond Issue Costs	0.00	0.00
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	-26,782.11
180.60 Capitalized Lease Negotiations	356,574.25	357,567.49
Total 180.30 Intangible Assets	356,574.25	358,866.49
185.00 Notes Receivable		
185.10 Professional Office - Angels	0.00	0.00
Total 185.00 Notes Receivable	0.00	0.00
195.10 Due from MTSJHC	0.00	0.00
2219 Capital Lease	6,636,465.00	
Total Other Assets	\$7,252,464.09	\$14,869,127.49
TOTAL ASSETS	\$46,031,632.31	\$21,238,549.15

Mark Twain Healthcare District

BALANCE SHEET

As of February 29, 2020

	TOTAL	
	AS OF FEB 29, 2020	AS OF FEB 28, 2019 (PY)
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	53,189.46	68,352.50
Total Accounts Payable	\$53,189.46	\$68,352.50
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
Total 200.00 Accts Payable & Accrued Expenses	25,127.39	43,910.64
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	26,365.58
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
Total 225.00 Current Maturities	0.00	0.00
226 Deferred Rental Revenue	38,393.35	38,393.35
227 Deferred Revenue	623,885.58	
24000 Payroll Liabilities	0.00	5,893.81
Total Other Current Liabilities	\$725,908.97	\$117,838.38
Total Current Liabilities	\$779,098.43	\$186,190.88
Long-Term Liabilities		
2128.01 Deferred Capital Lease	1,810,836.69	
2128.02 Deferred Utilities Reimbursement	3,289,163.31	
2129 Other Third Party Reimbursement - Calaveras County	368,343.00	
2210 USDA Loan - VS Clinic	6,249,161.79	2,104,488.54
Total Long-Term Liabilities	\$11,717,504.79	\$2,104,488.54
Total Liabilities	\$12,496,603.22	\$2,290,679.42

Mark Twain Healthcare District

BALANCE SHEET

As of February 29, 2020

	TOTAL	
	AS OF FEB 29, 2020	AS OF FEB 28, 2019 (PY)
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	14,793,658.70	0.03
3900 Retained Earnings	-811,007.59	-1,479,669.97
3901 CY - Minority Interest MTMC	0.00	-312,469.50
Net Income	-816,409.43	371,221.76
Total Equity	\$33,535,029.09	\$18,947,869.73
TOTAL LIABILITIES AND EQUITY	\$46,031,632.31	\$21,238,549.15

Mark Twain Healthcare District

BILL PAYMENT LIST

February 2020

DATE	NUM	VENDOR	AMOUNT
1001.40 Five Star Bank - MTHCD Checking - NEW			
02/07/2020	16049	Accountemps	-288.39
02/07/2020	16050	Delta Building Maintenance	-2,694.12
02/07/2020	16051	James Mosson	-9,240.00
02/07/2020	16052	Calaveras First	-1,672.68
02/07/2020	16053	RJ Pro Innovative I.T. Services	-761.00
02/07/2020	16054	AT&T 209 772-7070 662 VSHWC Main Phone Line	-83.40
02/07/2020	16055	AT&T 209-772-2791 VSHWC	-1,085.85
02/07/2020	16056	AT&T - 831-000-9337 371	-2,006.93
02/07/2020	16057	PG&E 07532672789-5 James Dalton(Angels Camp)	-1,647.72
02/07/2020	16058	PG&E 2148202072-0	-37.35
02/07/2020	16059	PG&E 46995152991 VS Clinic # 9	-266.43
02/07/2020	16060	PG&E 46578486352 VS Clinic # 10	-137.24
02/07/2020	16061	City of Angels	-832.42
02/07/2020	16062	Calaveras County Water District	-2,908.99
02/07/2020	16063	The Valley Springs News	-775.00
02/07/2020	16064	Accountemps	-3,923.71
02/07/2020	16065	PG&E 39918320076 Cancer	-274.47
02/07/2020	16066	PG&E 89195984003 Cancer/Infusion	-742.81
02/07/2020	16067	PG&E 74021406306 SAFMC	-472.32
02/07/2020	16068	Calaveras Telephone	-475.47
02/07/2020	16069	California Special Districts Association - Financial	-2,599.60
02/07/2020	16070	Streamline	-200.00
02/07/2020	16071	Staples	-493.99
02/07/2020	16072	Friends of the Calaveras County Fair	-1,800.00
02/13/2020	ACH 2/13/20	Umpqua Bank Credit Card	-4,809.09
02/14/2020	16073	AT&T OneNet	-2,736.10
02/14/2020	16074	AT&T 248 134-7000	-41.72
02/14/2020	16075	Anthem Blue Cross	-4,115.86
02/14/2020	16076	Aspen Street Architects	-152.00
02/14/2020	16077	Calaveras County Water District	-819.44
02/14/2020	16078	Cheryl Duncan Consulting	-19,780.08
02/14/2020	16079	California Waste Recovery Systems	-608.22
02/14/2020	16080	Calaveras Power Agency	-18,129.08
02/14/2020	16081	J.S. West	-644.79
02/14/2020	16082	Kirk Stout	-1,360.00
02/14/2020	16083	Modesto Welding Products	-35.06
02/14/2020	16084	PG&E 2306121143-1 ortho	-573.54
02/14/2020	16085	PG&E 42630399709 Hospital	-11,775.61
02/14/2020	16086	Suburban Propane-Ortho	-2,169.83
02/14/2020	16087	Staples	-402.31
02/14/2020	16088	The Union Democrat	-625.50
02/14/2020	16089	Weber-Ghio & Associates Inc	-67.50
02/14/2020	16090	Your Type Graphic Design	-620.35

DATE	NUM	VENDOR	AMOUNT
02/21/2020	16091	BETA Healthcare Group	-2,530.60
02/21/2020	16092	RJ Pro Innovative I.T. Services	-761.00
02/21/2020	16093	Your Type Graphic Design	-330.55
02/21/2020	16094	Suburban Propane-Ortho	-449.51
02/21/2020	16095	Clark Pest Control of Stockton, Inc.	-75.00
02/21/2020	16096	Cal.net-Motherlode	-9.95
02/21/2020	16097	Delta Building Maintenance	-4,766.66
02/21/2020	16098	McKesson Medical Surgical	-12,564.98
02/21/2020	16099	AT&T 754-9362	-1,178.27
02/21/2020	16100	Campora Propane	-224.58
02/21/2020	16101	MedPro Billing, LLC	-1,800.00
02/25/2020	16102	Dignity Health Central Verification Unit	-200.00
02/26/2020	16103	Harvard M. Robbins, M.D.	-20,000.00
02/28/2020	16104	San Andreas Sanitary District	-26,814.18
02/28/2020	16105	Industrial Electrical Company	-33,265.60
02/28/2020	16106	Dr. Joana Motiu	-743.75
02/28/2020	16107	Ray Morgan Company	-454.44
02/28/2020	16108	MTMC Nutritional Services	-124.00
02/28/2020	16109	Staples	-117.47
02/28/2020	16110	Dr. Randall Smart	-61.86
02/28/2020	16111	Accountemps	-2,087.08
02/28/2020	16112	Best Best & Krieger, LLP	-1,258.00
02/28/2020	16113	Alpine Natural Gas	-1,403.30
02/28/2020	16114	Suburban Propane-Ortho	-588.30
02/28/2020	16115	AT&T - 831-000-9337 371	-1,302.40
02/28/2020	16116	AT&T 209 772-7070 662 VSHWC Main Phone Line	-83.68
02/28/2020	16117	AT&T 209-772-2791 VSHWC	-1,788.43
02/28/2020	16118	Lin Reed	-100.00
02/28/2020	16119	Debbie Sellick	-100.00
02/28/2020	16120	Kathy Toepel	-100.00
02/28/2020	16121	AT&T 795-2997749	-54.88
02/28/2020	16122	Talibah Al-Rafiq	-100.00
Total for 1001.40 Five Star Bank - MTHCD Checking - NEW			\$ -220,324.44
1001.60 Five Star Bank - VSHWC Checking - NEW-1			
02/19/2020	ACH 02/19/20	AthenaHealth	-187.30
Total for 1001.60 Five Star Bank - VSHWC Checking - NEW-1			\$ -187.30

Mark Twain Healthcare District

PROFIT AND LOSS

February 2020

	TOTAL	
	FEB 2020	JUL 2019 - FEB 2020 (YTD)
Income		
4083.49 VSHWC Gross Revenues	3,771.22	12,064.60
9060.00 Income, Gains & losses from investments - District	38,679.82	234,031.89
9160.00 Property Tax Revenues - District	92,085.75	736,686.00
9260.01 Deferred Lease Income	91,161.34	730,258.81
9260.02 MOB Rents Revenue	13,108.72	131,410.61
9260.03 Child Advocacy Rent Revenue	750.00	6,000.00
Total Income	\$239,556.85	\$1,850,451.91
GROSS PROFIT	\$239,556.85	\$1,850,451.91
Expenses		
7083.05 Marketing - Clinic	2,720.00	2,720.00
7083.09 Other salaries and wages - Clinic	61,015.21	483,755.02
7083.10 Payroll taxes - Clinic	5,353.78	28,920.29
7083.13 Group Health & Welfare Insurance - Clinic	4,115.86	18,484.25
7083.16 Workers Compensation Insurance - Clinic	1,700.00	6,800.00
7083.20 Medical - Physicians - Cliic	23,208.75	143,726.61
7083.22 Consulting and Management fees - Clinic	43,539.29	179,586.35
7083.23 Legal - Clinic	1,258.00	23,756.71
7083.26 Other contracted services - Clinic	5,494.85	34,462.80
7083.29 Other Professional fees - Clinic	2,000.00	10,118.52
7083.36 Oxygen and Other Medical Gases - Clinic	35.06	463.05
7083.41 Other Medical Care Materials and Supplies - Clinic	12,591.13	86,561.53
7083.43 Food - Clinic		340.35
7083.46 Office and Administrative supplies - Clinic	2,274.38	18,690.06
7083.69 Other purchased services - Clinic	-14.55	36,405.15
7083.80 Utilities - Electrical, Gas, Water, other - Clinic	7,342.21	28,269.17
7083.81 Insurance - Malpractice - Clinic	830.60	5,491.80
7083.82 Other Insurance - Clinic		23,331.70
7083.85 Telephone and Communications - Clinic	242.00	4,012.72
7083.86 Dues and Subscriptions - Clinic	2,830.25	9,428.30
7083.87 Outside Training - Clinic		199.00
7083.88 Travel costs - Clinic		3,271.20
7083.89 Recruiting - Clinic		13,106.13
730.00 Utilities		
730.79 Water/Sewer		284.89
Total 730.00 Utilities		284.89
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
Total 740.00 Miscellaneous		1,496.51

Mark Twain Healthcare District

PROFIT AND LOSS

February 2020

	TOTAL	
	FEB 2020	JUL 2019 - FEB 2020 (YTD)
8610.09 Other salaries and wages - Admin.	15,033.85	138,958.77
8610.10 Payroll taxes - Admin.	1,150.09	9,438.32
8610.13 Group Health & Welfare Insurance - Admin.		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	106.22	13,292.77
8610.23 Legal - District		13,521.16
8610.24 Accounting / Audit Fees - District	8,742.40	41,986.16
8610.43 Food - District	248.00	868.00
8610.46 Office and Administrative Supplies - District	1,089.82	9,775.85
8610.69 Other - IT Services- District	1,120.95	7,065.68
8610.80 Utilities - District (no budget amount)		419.92
8610.82 Insurance - District		16,459.00
8610.86 Dues & Subscriptions - District	29.79	12,417.21
8610.87 Outside Training's - Admin.		-379.90
8610.88 Travel - District	1,220.31	4,146.60
8610.89 Recruiting - District		1,805.09
8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	655.70	16,173.33
8870 Debt Financing Costs		60,469.18
8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.	1,800.00	425,800.00
9520.62 Repairs & Maintenance Grounds	2,422.69	4,903.70
9520.72 Depreciation	10,068.34	81,514.81
9520.80 Utilities - Electrical, Gas, Water, Phone, other	76,784.14	440,594.76
9521.75 MOB rent expenses	19,825.05	158,600.40
9522.75 Child Advocacy Expenses		297.31
Total Expenses	\$316,834.17	\$2,636,419.27
NET OPERATING INCOME	\$ -77,277.32	\$ -785,967.36
Other Income		
750.03 Minority Interest MTSJ Ops		-75,079.79
750.04 Minority Interest MTSJ Invest		4,937.94
9205.03 Minority Interest MTSJ Ops - NEW	41,277.42	41,277.42
9205.04 Minority Interest MTSJ Invest - NEW	595.86	595.86
Total Other Income	\$41,873.28	\$ -28,268.57
Other Expenses		
7084.41 Sunrise Pharmacy Expense		2,173.50
Total Other Expenses	\$0.00	\$2,173.50
NET OTHER INCOME	\$41,873.28	\$ -30,442.07
NET INCOME	\$ -35,404.04	\$ -816,409.43

MTHCD Journal Entry

For: Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
2/29/2020	2128.01	Deffer Capital Lease	\$ 35,506.59	
	9260.01	Interest Income		\$ 26,667.93
	2219.00	Capital Lease		\$ 8,838.66
	2128.02	Deferred utility reimbursement	\$ 64,493.41	
	9260.01	Other Income		\$ 64,493.41
		Total	\$ 100,000.00	\$ 100,000.00

MTHCD Journal Entry

For: Additional Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
2/29/2020	9520.72	Depreciation Expense	\$ 10,068.34	
	2219.00	Capital Lease		\$ 10,068.34
		Total	\$ 10,068.34	\$ 10,068.34

MTHCD Journal Entry

For: County of Calaveras Estimated Revenue for 2019-20

Budget year

Date	Account #	Account Name	Debit	Credit
11/30/2019	2129.00	Deferred Third party Reimbursment	\$ 92,085.75	
	9160.00	Property Tax Revenues		\$ 92,085.75
		November 2019 Accrual		
		Total	\$ 92,085.75	\$ 92,085.75

MTHCD Journal Entry

For: County of Calaveras Estimated Revenue for 2019-20

Budget year

Date	Account #	Account Name	Debit	Credit
2/29/2020	2129.00	Deferred Third party Reimbursment	\$ 92,085.75	
	9160.00	Property Tax Revenues		\$ 92,085.75
		February 2020 Accrual		
		Total	\$ 92,085.75	\$ 92,085.75

MTHCD Journal Entry

For: November 2019 1% District Share of MTMC Investment

Date	Account #	Account Name	Debit	Credit
11/30/2019	750.03	Minority Interest MTSJ Ops	\$ 15,261.86	
	750.04	Minority Interest MTSJ Invest		\$ 806.60
	170.00	Minority Interest in MTMC		\$ 14,455.26
		Total	\$ 15,261.86	\$ 15,261.86

MTHCD Journal Entry

For: February 2020 1% District Share of MTMC Investment

Date	Account #	Account Name	Debit	Credit
2/29/2020	9205.03	Minority Interest MTSJ Ops		\$ 41,277.39
	9205.04	Minority Interest MTSJ Invest		\$ 595.86
	1710.10	Minority Interest in MTMC	\$ 41,873.25	
		Total	\$ 41,873.25	\$ 41,873.25

Actual	ProForma Pos/Neg	Actual excl Proforma (Scrubbed)	Budget		Actual	Actual excl Proforma Pos/Neg	Proforma (Scrubbed)	Budget
4,001,852	0	4,001,852	5,941,397	Operating Revenues				
11,118,084	0	11,118,084	12,096,753	Gross non-cap inpt revenue	38,886,063	0	38,886,063	47,190,793
				Gross non-cap outpt revenue	88,157,534	0	88,157,534	101,426,088
15,119,936	0	15,119,936	18,038,150	Total gross patient rev	127,043,597	0	127,043,597	148,616,881
(4,128,856)	(6,093,918)	(10,222,774)	(8,815,606)	Deductions from Revenue	(76,574,600)	(6,093,918)	(82,668,518)	(92,630,159)
(676,813)	0	(676,813)	(290,024)	Administrative Write-offs	(3,815,172)	0	(3,815,172)	(3,498,265)
(77,122)	0	(77,122)	(47,292)	Charity	(418,590)	0	(418,590)	(384,268)
10,237,145	(6,093,918)	4,143,227	8,885,228	Net patient Revenue	46,235,235	(6,093,918)	40,141,317	52,104,189
10,691	0	10,691	0	Contributions	53,495	0	53,495	0
22,030	0	22,030	36,214	Other operating revenue	275,777	0	275,777	288,261
10,269,866	(6,093,918)	4,175,948	8,921,442	Total Operating Revenue	46,564,507	(6,093,918)	40,470,589	52,392,450
2,132,349	0	2,132,349	2,216,549	Operating Expenses				
349,992	0	349,992	249,199	Salaries-Productive	16,132,077	(30,000)	16,102,077	18,591,435
67,595	0	67,595	15,177	Salaries-non productive	2,676,205	0	2,676,205	2,660,346
839,550	0	839,550	990,060	Registry/temp agency exp	698,638	0	698,638	162,878
618,552	0	618,552	770,894	Benefits	7,097,546	0	7,097,546	7,939,940
384,217	0	384,217	324,652	Supplies	5,773,257	0	5,773,257	6,650,075
1,034,195	0	1,034,195	1,128,085	Medical fees	3,481,563	0	3,481,563	2,664,371
7,578	0	7,578	8,951	Purchased Services	9,073,431	0	9,073,431	9,044,261
28,816	0	28,816	59,749	Utilities	100,347	0	100,347	71,608
245,157	(42,847)	202,310	261,538	Insurance	403,844	0	403,844	477,995
0	0	0	0	Other	1,195,426	109,477	1,304,903	1,580,091
374,537	0	374,537	284,077	Income Taxes	2,974	0	2,974	0
0	0	0	333	Depreciation	3,325,388	0	3,325,388	2,220,548
				Interest	(40,272)	0	(40,272)	2,664
6,082,538	(42,847)	6,039,691	6,309,264	Total Operating Expenses	49,920,424	79,477	49,999,901	52,066,212
4,187,328	(6,051,071)	(1,863,743)	2,612,178	Operating Income (Loss)	(3,355,917)	(6,173,395)	(9,529,312)	326,238
59,586	0	59,586	77,937	Investment Income	589,409	0	589,409	623,492
4,246,914	(6,051,071)	(1,804,157)	2,690,115	Excess(deficit)of Rev/Exp	(2,766,508)	(6,173,395)	(8,939,903)	949,730
4,246,916	(6,051,072)	(1,804,156)	2,690,115	Excess(deficit) attrib to DH	9,305,295	(6,173,395)	3,131,900	949,730
4,561,867	(6,051,072)	(1,489,205)	2,896,589	EBITDA	(67,828)	(6,173,395)	(6,241,223)	2,549,450

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

	03/31/20		BUDGET			
	Total District	Actual Y-T-D	Clinic	Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	821,385	0	1,200,000	0	0
Revenues	3,676,864	1,211,740	2,080,234	232,958	0	1,363,672
Total Revenue	4,876,864	2,033,125	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)	(2,990,234)	(2,271,601)	(924,024)	(652,000)	(839,314)
Total Expenses	(5,071,604)	(2,990,234)	(2,617,721)	(960,069)	(652,000)	(841,814)
Surplus(Deficit)	(194,740)	(957,109)	(537,487)	472,889	652,000	521,858

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

	15 Rooms		3/31/2020	
	VSHWC			
	1			
	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	1,436	13,500	0.00%
4083.60 Contractual Adjustments	34,637	(51,893)	(51,893)	
Net Patient revenue	2,063,337	(50,457)	(38,393)	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	(50,457)	(38,393)	-1.85%
7083.09 Other salaries and wages	(650,053)	(83,052)	(566,807)	87.19%
7083.10 Payroll taxes	(42,278)	(4,939)	(33,860)	80.09%
7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
7083.13 Group Health & Welfare Insurance	(107,259)	(4,116)	(22,600)	21.07%
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)	(8,500)	65.38%
7083.18 Other payroll related benefits	(975)			0.00%
Total taxes and benefits	(190,555)	(10,755)	(64,960)	34.09%
Labor related costs	(840,608)	(93,807)	(631,766)	75.16%
7083.05 Marketing		(3,530)	(6,250)	#DIV/0!
7083.20 Medical - Physicians	(549,564)	(34,776)	(178,503)	32.48%
7083.22 Consulting and Management fees	(101,250)	(22,723)	(202,310)	199.81%
7083.23 Legal - Clinic	0	(3,930)	(27,687)	0.00%
7083.25 Registry Nursing personnel	(1,875)			0.00%
7083.26 Other contracted services	(84,563)	(5,142)	(40,100)	47.42%
7083.29 Other Professional fees	(5,625)		(10,119)	179.88%
7083.36 Oxygen and Other Medical Gases	(1,599)		(463)	28.96%
7083.38 Pharmaceuticals	(68,513)			0.00%
7083.41 Other Medical Care Materials and Supplies	(10,240)	(9,588)	(96,150)	938.96%
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)	(7,111)	(35,665)	38.25%
8870.00 Interest on Debt Service	(269,494)		(60,469)	22.44%
7083.43 Food	(819)	(45)	(386)	47.09%
7083.46 Office and Administrative supplies	(8,601)	(803)	(19,493)	226.64%
7083.69 Other purchased services	(134,280)	(6,301)	(42,706)	31.80%
7083.81 Insurance - Malpractice	(30,265)	(831)	(6,322)	20.89%
7083.82 Other Insurance - Clinic			(23,332)	0.00%
7083.85 Telephone and Communications	(10,240)	(242)	(4,255)	41.55%
7083.86 Dues and Subscriptions	(1,903)	(4,837)	(14,378)	755.53%
7083.87 Outside Training	(4,915)		(199)	4.05%
7083.88 Travel costs	(4,096)	(433)	(3,926)	95.85%
7083.89 Recruiting	(20,177)	(3,171)	(16,277)	80.67%
7084.41 Sunrise Pharmacy Expense			(2,174)	
Non labor expenses	(1,777,114)	(103,463)	(791,161)	44.52%
Total Expenses	(2,617,722)	(197,270)	(1,422,928)	54.36%
Net Expenses over Revenues	(537,487)	(247,727)	(1,461,320)	271.88%

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

Rental

3/31/2020

		2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
9260.01	Rent Hospital Asset amortized	1,200,000	91,126	821,385	68.45%
		0			
	Rent Revenues	1,200,000	91,126	821,385	68.45%
9520.62	Repairs and Maintenance Grounds	0	(408)	(5,312)	
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(48,686)	(489,281)	71.53%
9520.72	Depreciation	(36,045)	(10,033)	(91,548)	253.98%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(59,127)	(586,141)	81.18%
	Net	477,955	31,999	235,244	149.63%
9260.02	MOB Rents Revenue	227,181	13,109	144,519	63.61%
9521.75	MOB rent expenses	(233,024)	(19,825)	(178,425)	76.57%
	Net	(5,843)	(6,716)	(33,906)	580.29%
9260.03	Child Advocacy Rent revenue	5,777	1,500	7,500	129.83%
9522.75	Child Advocacy Expenses	(5,000)		(297)	5.95%
	Net	777	1,500	7,203	926.99%
		1,432,958	105,735	973,404	67.93%
		(960,069)	(78,952)	(764,863)	79.67%
	Summary Net	472,889	26,783	208,541	44.10%

**Mark Twain Health Care District
Projects, Grants and Support
3/31/2020**

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
Project grants and support	(652,000)		(425,800)	65.31%
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)		(6,800)	6.80%
Project grants and support	(652,000)	0	(425,800)	65.31%

Mark Twain Health Care District
General Administration Financial Projections

Admin

3/31/2020

	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	19,476	253,508	101.40%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	828,772	75.43%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000	(7,791)	(36,059)	-240.39%
Summary Revenues	939,844	1,004,488	1,363,672	103,771	1,046,221	76.72%
<hr/>						
8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(15,024)	(153,983)	42.53%
<hr/>						
8610.10 Payroll taxes			(22,225)	(1,149)	(10,588)	47.64%
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)		(1,000)	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)	(1,149)	(25,197)	24.04%
Labor Costs	(33,587)	(236,194)	(466,826)	(16,174)	(179,180)	38.38%
<hr/>						
8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(126)	(13,419)	21.82%
8610.23 Legal	(15,195)	(20,179)	(30,000)		(13,521)	45.07%
8610.24 Accounting /Audit Fees	(13,945)	(18,090)	(123,000)	(5,347)	(47,333)	38.48%
8610.43 Food			(1,538)		(868)	56.46%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(361)	(10,161)	50.81%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other				(610)	(7,676)	
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)		(13,667)	70.18%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)		380	-2.47%
8610.88 Travel	(6,758)	(17,363)	(15,375)	(301)	(4,447)	28.93%
8610.89 Recruiting			(10,250)		(1,805)	17.61%
8610.90 Other Direct Expenses	(10,895)	(5,488)	(31,775)		(16,173)	50.90%
Non-Labor costs	(521,817)	(532,071)	(374,988)	(6,744)	(145,570)	38.82%
Total Costs	(555,404)	(768,265)	(841,814)	(22,918)	(324,750)	38.58%
Net	384,440	236,223	521,859	80,853	721,471	138.25%

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

Reserve Funds	Minimum Target	12/31/2018 Balance	2019 Allocated	2019 Interest	3/31/2020 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	
	3/31/2020	Interest Earned	Rates	Duration
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	10,352,885	191,745	2.4% - 2.5%	1 Year or Less
Five Star				
General Operating Fund	215,421	406.75		
Money Market Account	3,209,434	55,516.74		
Valley Springs - Checking	78,964	94.99		
Valley Springs - Payroll		22.98		
Total Five Star	3,503,819	56,041.46	2.30%	1 Year or Less
Umpqua Bank				
Checking	97,237	0.00		
Money Market Account	4,901	40.04		
Investments	497,039	5,681.26	1.60%	
Total Savings & CD's	599,176	5,721.30		
Bank of Stockton	285,794	0	0.00%	1 Year or Less
Total in interest earning accounts	14,741,674	253,508		
Potential Unrealized Loss		-51,832	(CalTRUST)	
Total Without Unrealized Loss		201,676		

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
March 31, 2020**

4/15/2020

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	At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements.
<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

March 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
03/01/2020	Journal Entry	15960		Rent - The Resource Connection	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Rent - The Resource Connection	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
							\$750.00	\$750.00
03/02/2020	Journal Entry	19007		Funds Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
				Funds Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
03/02/2020	Journal Entry	19014		USDA Loan PYMT	1001.30	1001.30 Bank of Stockton - NEW		\$103,548.04
				USDA Loan PYMT	2210	2210 USDA Loan - VS Clinic	\$103,548.04	
				USDA Loan PYMT	1001.30	1001.30 Bank of Stockton - NEW		\$426.25
				USDA Loan PYMT	2210	2210 USDA Loan - VS Clinic	\$426.25	
							\$103,974.29	\$103,974.29
03/02/2020	Journal Entry	19019		Evalon Credit Card Processing Machine	7083.69	7083.69 Other purchased services - Clinic	\$490.38	
				Evalon Credit Card Processing Machine	7083.69	7083.69 Other purchased services - Clinic	\$490.38	
				Evalon Credit Card Processing Machine	7083.69	7083.69 Other purchased services - Clinic	\$490.38	
				Evalon Credit Card Processing Machine	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$490.38
				Evalon Credit Card Processing Machine	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$490.38
				Evalon Credit Card Processing Machine	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$490.38
							\$1,471.14	\$1,471.14
03/03/2020	Journal Entry	19008		Funds Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
				Funds Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
03/06/2020	Journal Entry	19002		VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$735.79	
				VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$735.79
							\$735.79	\$735.79
03/09/2020	Journal Entry	19009		Funds Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
				Funds Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	
							\$100,000.00	\$100,000.00
03/10/2020	Journal Entry	19003		Funds Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$500,000.00
				Funds Transfer	1001.50	1001.50 Five Star Bank - Money Market - NEW	\$500,000.00	
							\$500,000.00	\$500,000.00
03/10/2020	Journal Entry	19004		Funds Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$75,000.00
				Funds Transfer	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$75,000.00	
							\$75,000.00	\$75,000.00
03/13/2020	Journal Entry	15961		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$7,469.20	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$32,342.52	
				Employer Tax Expense(Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$108.30	
				Employer Tax Expense(Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$468.97	
				Employer Tax Expense(SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$463.09	
				Employer Tax Expense(SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$2,005.21	
				Employer Tax Expense(SUI&IT) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$186.50	
				Medicare - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,154.54
				SocSec - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,936.60
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,418.05
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,464.21
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$186.50
				401(k) Deductions	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$100.00
				VSHWC Bank	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$838.40
				Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$113.18	
				Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$725.22	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$14,159.90	
				VSHWC Bank	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$14,159.90
				Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$739.36
				Direct Deposit - VSHWC Bank	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$28,044.53
				Checks Cleared	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$739.36	
				VSHWC Bank	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$739.36
							\$58,781.45	\$58,781.45
03/13/2020	Journal Entry	15953		VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$699.83	
				VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$699.83

DATE	TRANSACTION TYPE	NUM	NAME MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						\$699.83	\$699.83
03/27/2020	Journal Entry	19001	Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$7,555.24	
			Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$28,959.26	
			Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$109.55	
			Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$419.91	
			Employer Tax Expense (SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$468.43	
			Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,795.49	
			Employer Tax Expense (SUI&IT) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$63.21	
			Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,058.92
			SocSec - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,527.84
			Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,695.63
			State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,190.44
			State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$63.21
			401(k) Deductions	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,177.00
			VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$94.00
			Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$12.69	
			Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$81.31	
			Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$12,875.44	
			VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$12,875.44
			Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$570.51
			Direct Deposit - VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$25,087.54
			Checks Cleared	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$570.51	
			Checks Cleared - VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$570.51
						\$52,911.04	\$52,911.04
03/31/2020	Journal Entry	19005	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
03/31/2020	Journal Entry	19010	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
						\$92,085.75	\$92,085.75
03/31/2020	Journal Entry	19011	MOB Rental Revenue	9260.02	9260.02 MOB Rents Revenue		\$12,627.30
			Umpqua Bank Checking	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$12,627.30	
						\$12,627.30	\$12,627.30
03/31/2020	Journal Entry	19012	Deffer Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
			Interest Income	9260.01	9260.01 Deferred Lease Income		\$26,632.94
			Capital Lease	2219	2219 Capital Lease		\$8,873.65
			Deferred Utility Reimbursement	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
			Other Income	9260.01	9260.01 Deferred Lease Income		\$64,493.41
						\$100,000.00	\$100,000.00
03/31/2020	Journal Entry	19013	Depreciation Expense	9520.72	9520.72 Depreciation	\$10,033.35	
			Capital Lease	2219	2219 Capital Lease		\$10,033.35
						\$10,033.35	\$10,033.35
03/31/2020	Journal Entry	SVCCHRG	Service Charge	1003.30	1003.30 CalTRUST - NEW		\$51,832.26
			Service Charge	4083.60	4083.60 Contractual Adjustments	\$51,832.26	
						\$51,832.26	\$51,832.26
03/31/2020	Journal Entry	19015	Minority Interest MTSJ Ops	9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$20,077.97	
			Minority Interest MTSJ Invest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW		\$629.22
			Minority Interest in MTMC	1710.10	1710.10 Minority Interest in MTMC - NEW		\$19,448.75
						\$20,077.97	\$20,077.97
TOTAL						\$1,381,730.17	\$1,381,730.17

Mark Twain Healthcare District

BALANCE SHEET

As of March 31, 2020

	TOTAL	
	AS OF MAR 31, 2020	AS OF MAR 31, 2019 (PY)
ASSETS		
Current Assets		
Bank Accounts		
100.30 Umpqua Bank Checking	1,267,107.59	327,915.72
100.40 Money Market - Umpqua	4,924.23	2,300.43
100.50 Stockton Bank of	505,266.23	322,302.77
100.60 Five Star Bank	65,322.91	149,153.51
100.70 Five Star Bank - MMA	2,424,849.61	735,798.98
100.80 Five Star Bank - Valley Springs Health & WC Checking	44,538.69	16,335.88
1001.10 Umpqua Bank - Checking - NEW	297,328.54	
1001.20 Umpqua Bank - Money Market - NEW	4,926.50	
1001.30 Bank of Stockton - NEW	293,055.52	
1001.40 Five Star Bank - MTHCD Checking - NEW	-16,941.78	-2,400.00
1001.50 Five Star Bank - Money Market - NEW	2,682,218.18	
1001.60 Five Star Bank - VSHWC Checking - NEW-1	116,949.12	
1001.65 Five Star Bank - VSHWC Payroll	104,786.30	
1820 VSHWC - Petty Cash	400.00	
Total Bank Accounts	\$7,794,731.64	\$1,551,407.29
Accounts Receivable		
1200 Accounts Receivable	10,069.84	57,064.03
1201 Allowance for Doubtful Accounts	0.00	0.00
Total Accounts Receivable	\$10,069.84	\$57,064.03

Mark Twain Healthcare District

BALANCE SHEET

As of March 31, 2020

	TOTAL	
	AS OF MAR 31, 2020	AS OF MAR 31, 2019 (PY)
Other Current Assets		
1001.70 Umpqua Investments - NEW	1,513.28	
1003.30 CalTRUST - NEW	10,402,539.61	
101.00 Umpqua Investments	1,512.73	721,398.61
102.00 CDARS Investments	0.00	0.00
103.00 CalTRUST	10,403,778.95	250,614.11
1069 Due from Calaveras County - New GL#	1,105,029.00	
115.05 Due From Calaveras County	4,843.95	148,657.18
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	4,144.61
130.30 Other Prepaid Expenses	0.00	0.00
130.40 Prepaid Valley Springs Clinic	689,008.69	115,631.84
Total 130.00 Prepaid Expenses	689,008.69	119,776.45
1301.40 Prepaid VSHWC - NEW	48,336.05	
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
Total 145.00 Board Designated Assets	0.00	0.00
Total 140 Assets Whose Use is Limited	0.00	0.00
1499 Undeposited Funds	0.00	0.00
Total Other Current Assets	\$22,671,794.43	\$1,240,446.35
Total Current Assets	\$30,476,595.91	\$2,848,917.67

Mark Twain Healthcare District

BALANCE SHEET

As of March 31, 2020

	TOTAL	
	AS OF MAR 31, 2020	AS OF MAR 31, 2019 (PY)
Fixed Assets		
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
Total 150.00 Land and Land Improvements	1,339,564.29	1,339,564.29
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
Total 151.00 Buildings and Improvements	4,568,728.80	4,568,728.80
152 CIP	5,304,783.02	1,760,875.48
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	1,117,376.81
1521.10 CIP - Land	67.50	
1521.20 CIP Buildings	5,209.00	
1521.30 CIP Equipment	33,265.60	
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	-5,336,329.00
Total Fixed Assets	\$7,891,454.29	\$4,153,018.88

Mark Twain Healthcare District

BALANCE SHEET

As of March 31, 2020

	TOTAL	
	AS OF MAR 31, 2020	AS OF MAR 31, 2019 (PY)
Other Assets		
168 Suspense	0.00	0.00
169 Payroll Clearing	0.00	0.00
170.00 Minority Interest in MTMC	217,551.56	14,195,018.00
171.00 Due from State - Prop 1A funds	0.00	0.00
1710.10 Minority Interest in MTMC - NEW	22,424.53	
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
Total 180.00 Bond Issue Costs	0.00	0.00
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-LLLLF	-28,081.11	-26,876.11
180.60 Capitalized Lease Negotiations	356,574.25	357,567.49
Total 180.30 Intangible Assets	356,574.25	358,772.49
185.00 Notes Receivable		
185.10 Professional Office - Angels	0.00	0.00
Total 185.00 Notes Receivable	0.00	0.00
195.10 Due from MTSJHC	0.00	0.00
2219 Capital Lease	6,617,558.00	
Total Other Assets	\$7,214,108.34	\$14,553,790.49
TOTAL ASSETS	\$45,582,158.54	\$21,555,727.04

Mark Twain Healthcare District

BALANCE SHEET

As of March 31, 2020

	TOTAL	
	AS OF MAR 31, 2020	AS OF MAR 31, 2019 (PY)
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	82,517.68	569,150.04
Total Accounts Payable	\$82,517.68	\$569,150.04
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
Total 200.00 Accts Payable & Accrued Expenses	25,127.39	43,910.64
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	927.20	
215.10 Due to MTSJHC	0.00	0.00
220.10 Due to MTMC - Rental Clearing	0.00	23,729.01
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
Total 225.00 Current Maturities	0.00	0.00
226 Deferred Rental Revenue	38,393.35	38,393.35
227 Deferred Revenue	623,885.58	
24000 Payroll Liabilities	0.00	5,893.81
Total Other Current Liabilities	\$725,569.57	\$115,201.81
Total Current Liabilities	\$808,087.25	\$684,351.85
Long-Term Liabilities		
2128.01 Deferred Capital Lease	1,775,330.10	
2128.02 Deferred Utilities Reimbursement	3,224,669.90	
2129 Other Third Party Reimbursement - Calaveras County	276,257.25	
2210 USDA Loan - VS Clinic	6,145,187.50	2,192,506.14
Total Long-Term Liabilities	\$11,421,444.75	\$2,192,506.14
Total Liabilities	\$12,229,532.00	\$2,876,857.99

Mark Twain Healthcare District

BALANCE SHEET

As of March 31, 2020

	TOTAL	
	AS OF MAR 31, 2020	AS OF MAR 31, 2019 (PY)
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	14,751,955.52	0.03
3900 Retained Earnings	-811,007.59	-1,479,669.97
3901 CY - Minority Interest MTMC	0.00	0.00
Net Income	-957,108.80	-210,248.42
Total Equity	\$33,352,626.54	\$18,678,869.05
TOTAL LIABILITIES AND EQUITY	\$45,582,158.54	\$21,555,727.04

Mark Twain Healthcare District

BILL PAYMENT LIST

March 2020

DATE	NUM	VENDOR	AMOUNT
100.60 Five Star Bank			
03/10/2020	16123	Accountemps	0.00
03/10/2020	16124	Arnaudo Bros., L.P.	0.00
03/10/2020	16125	California Department of Public Health	0.00
03/10/2020	16126	California Special Districts Association - Financial	0.00
03/10/2020	16127	California Waste Recovery Systems	0.00
03/10/2020	16128	Cheryl Duncan Consulting	0.00
03/10/2020	16129	Clark Pest Control of Stockton, Inc.	0.00
03/10/2020	16130	Debbie Sellick	0.00
03/10/2020	16131	Ebbetts Pass Gas Services	0.00
03/10/2020	16132	Gasper's Electric	0.00
03/10/2020	16134	Kirk Stout	0.00
03/10/2020	16135	Mark Twain Medical Ctr	0.00
03/10/2020	16136	Nuance Communications, Inc.	0.00
03/10/2020	16137	PG&E 07532672789-5 James Dalton(Angels Camp)	0.00
03/10/2020	16138	PG&E 2148202072-0	0.00
03/10/2020	16139	PG&E 46578486352 VS Clinic # 10	0.00
03/10/2020	16140	PG&E 46995152991 VS Clinic # 9	0.00
03/10/2020	16141	Rhoda Nussbaum, M.D.	0.00
03/10/2020	16142	Shred-It	0.00
03/10/2020	16143	Signal Service, Inc.	0.00
03/10/2020	16144	Streamline	0.00
03/10/2020	16145	Suburban Propane-Ortho	0.00
03/10/2020	16146	Susan Atkinson	0.00
03/10/2020	16147	The Union Democrat	0.00
03/10/2020	16148	The Valley Springs News	0.00
03/10/2020	16149	Calaveras Telephone	0.00
Total for 100.60 Five Star Bank			\$0.00
1001.40 Five Star Bank - MTHCD Checking - NEW			
03/10/2020	16123	Accountemps	-1,974.32
03/10/2020	16124	Arnaudo Bros., L.P.	-19,825.05
03/10/2020	16125	California Department of Public Health	-113.00
03/10/2020	16126	California Special Districts Association - Financial	-2,081.40
03/10/2020	16127	California Waste Recovery Systems	-608.22
03/10/2020	16128	Cheryl Duncan Consulting	-23,078.62
03/10/2020	16129	Clark Pest Control of Stockton, Inc.	-75.00
03/10/2020	16130	Debbie Sellick	-37.95
03/10/2020	16131	Ebbetts Pass Gas Services	-1,244.41
03/10/2020	16132	Gasper's Electric	-806.94
03/10/2020	16134	Kirk Stout	-1,062.69
03/10/2020	16135	Mark Twain Medical Ctr	-124.00
03/10/2020	16136	Nuance Communications, Inc.	0.00
03/10/2020	16137	PG&E 07532672789-5 James Dalton(Angels Camp)	-1,779.12
03/10/2020	16138	PG&E 2148202072-0	-59.61

DATE	NUM	VENDOR	AMOUNT
03/10/2020	16139	PG&E 46578486352 VS Clinic # 10	-139.41
03/10/2020	16140	PG&E 46995152991 VS Clinic # 9	-238.93
03/10/2020	16141	Rhoda Nussbaum, M.D.	-8,231.00
03/10/2020	16142	Shred-It	-57.58
03/10/2020	16143	Signal Service, Inc.	-198.75
03/10/2020	16144	Streamline	-200.00
03/10/2020	16145	Suburban Propane-Ortho	-533.61
03/10/2020	16146	Susan Atkinson	-187.75
03/10/2020	16147	The Union Democrat	-625.50
03/10/2020	16148	The Valley Springs News	-2,746.00
03/10/2020	16149	Calaveras Telephone	-475.47
03/10/2020	16136	Nuance Communications, Inc.	-158.00
03/13/2020	16150	Ebbetts Pass Gas Services	-1,244.41
03/13/2020	16151	J.S. West	-637.53
03/13/2020	16152	Aspen Street Architects	-2,100.00
03/13/2020	16153	AMS.NET	-269.61
03/13/2020	16154	AT&T OneNet	-984.54
03/13/2020	16155	AT&T 754-9362	-1,130.11
03/13/2020	16156	AT&T 248 134-7000	-41.72
03/13/2020	16157	Campora Propane	-149.35
03/13/2020	16158	Anthem Blue Cross	-4,115.86
03/13/2020	16159	Suburban Propane-Ortho	-324.51
03/13/2020	16160	PG&E 42630399709 Hospital	-11,392.26
03/13/2020	16161	PG&E 74021406306 SAFMC	-502.58
03/13/2020	16162	PG&E 39918320076 Cancer	-251.44
03/13/2020	16163	PG&E 89195984003 Cancer/Infusion	-660.28
03/13/2020	16164	Staples	-22.33
03/13/2020	16165	Talibah Al-Rafiq	-130.01
03/13/2020	16166	Suzanne Dietrich	-637.50
03/13/2020	16167	Accountemps	-1,141.77
03/13/2020	16168	Calaveras Power Agency	-19,015.38
03/13/2020	16169	Dr. Joana Motiu	-2,465.00
03/13/2020	16170	La Contenta Plaza	-1,342.92
03/13/2020	16171	City of Angels	-834.90
03/13/2020	16172	Calaveras Public Utility District	-1,636.88
03/20/2020	16173	Your Type Graphic Design	-461.65
03/20/2020	16174	Accountemps	-1,168.88
03/20/2020	16175	Cal.net-Motherlode	-9.95
03/20/2020	16176	Delta Building Maintenance	-4,766.66
03/20/2020	16177	Medi-Tek Inc	-495.00
03/20/2020	16178	RJ Pro Innovative I.T. Services	-877.50
03/20/2020	16179	Best Best & Krieger, LLP	-3,930.00
03/20/2020	16180	De Lage Landen Public Finance LLC	-38,825.31
03/27/2020	16181	Talibah Al-Rafiq	-89.44
03/27/2020	16182	Accountemps	-1,554.32
03/27/2020	16183	AT&T - 831-000-9337 371	-1,302.40
03/27/2020	16184	AT&T 795-2997749	-53.26
03/27/2020	16185	Alpine Natural Gas	-851.17
03/27/2020	16186	Crawford's Lock & Key	-300.17
03/27/2020	16187	Calaveras First	-1,719.05

DATE	NUM	VENDOR	AMOUNT
03/27/2020	16188	McKesson Medical Surgical	-8,541.37
03/27/2020	16189	MedPro Waste Disposal LLC	-371.00
03/27/2020	16190	RJ Pro Innovative I.T. Services	-566.11
03/27/2020	16191	Kirk Stout	-408.00
03/27/2020	16192	Suburban Propane-Ortho	-904.51
03/27/2020	16193	Staples	-250.70
03/27/2020	16194	BETA Healthcare Group	-2,530.60
03/27/2020	16195	Harvard M. Robbins, M.D.	-20,000.00
03/16/2020	ACH 03/16/20	Umpqua Bank Credit Card	-6,996.53
Total for 1001.40 Five Star Bank - MTHCD Checking - NEW			\$ -214,666.80
1001.60 Five Star Bank - VSHWC Checking - NEW-1			
03/19/2020	ACH 03/19/20	AthenaHealth	-375.17
Total for 1001.60 Five Star Bank - VSHWC Checking - NEW-1			\$ -375.17
1001.65 Five Star Bank - VSHWC Payroll			
03/09/2020	ACH 3/10/2020	James Mosson	-11,550.00
Total for 1001.65 Five Star Bank - VSHWC Payroll			\$ -11,550.00

Mark Twain Healthcare District

PROFIT AND LOSS

March 2020

	TOTAL	
	MAR 2020	JUL 2019 - MAR 2020 (YTD)
Income		
4083.49 VSHWC Gross Revenues	1,435.62	13,500.22
9060.00 Income, Gains & losses from investments - District	19,476.27	253,508.16
9160.00 Property Tax Revenues - District	92,085.75	828,771.75
9260.01 Deferred Lease Income	91,126.35	821,385.16
9260.02 MOB Rents Revenue	13,108.72	144,519.33
9260.03 Child Advocacy Rent Revenue	1,500.00	7,500.00
Services	11,658.15	11,658.15
Total Income	\$230,390.86	\$2,080,842.77
GROSS PROFIT	\$230,390.86	\$2,080,842.77
Expenses		
4083.60 Contractual Adjustments	51,892.96	51,892.96
7083.05 Marketing - Clinic	3,530.00	6,250.00
7083.09 Other salaries and wages - Clinic	83,051.78	566,806.80
7083.10 Payroll taxes - Clinic	4,939.29	33,859.58
7083.13 Group Health & Welfare Insurance - Clinic	4,115.86	22,600.11
7083.16 Workers Compensation Insurance - Clinic	1,700.00	8,500.00
7083.20 Medical - Physicians - Cliic	34,776.00	178,502.61
7083.22 Consulting and Management fees - Clinic	22,723.39	202,309.74
7083.23 Legal - Clinic	3,930.00	27,686.71
7083.26 Other contracted services - Clinic	5,636.83	40,099.63
7083.29 Other Professional fees - Clinic		10,118.52
7083.36 Oxygen and Other Medical Gases - Clinic		463.05
7083.41 Other Medical Care Materials and Supplies - Clinic	9,588.37	96,149.90
7083.43 Food - Clinic	45.40	385.75
7083.46 Office and Administrative supplies - Clinic	803.06	19,493.12
7083.69 Other purchased services - Clinic	6,300.76	42,705.91
7083.80 Utilities - Electrical, Gas, Water, other - Clinic	7,110.70	35,379.87
7083.81 Insurance - Malpractice - Clinic	830.60	6,322.40
7083.82 Other Insurance - Clinic		23,331.70
7083.85 Telephone and Communications - Clinic	242.00	4,254.72
7083.86 Dues and Subscriptions - Clinic	4,949.50	14,377.80
7083.87 Outside Training - Clinic		199.00
7083.88 Travel costs - Clinic	433.20	3,704.40
7083.89 Recruiting - Clinic	3,171.04	16,277.17
730.00 Utilities		
730.79 Water/Sewer		284.89
Total 730.00 Utilities		284.89

Mark Twain Healthcare District

PROFIT AND LOSS

March 2020

	TOTAL	
	MAR 2020	JUL 2019 - MAR 2020 (YTD)
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
Total 740.00 Miscellaneous		1,496.51
8610.09 Other salaries and wages - Admin.	15,024.44	153,983.21
8610.10 Payroll taxes - Admin.	1,149.37	10,587.69
8610.13 Group Health & Welfare Insurance - Admin.		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	125.87	13,418.64
8610.23 Legal - District		13,521.16
8610.24 Accounting / Audit Fees - District	5,347.29	47,333.45
8610.43 Food - District		868.00
8610.46 Office and Administrative Supplies - District	360.64	10,136.49
8610.69 Other - IT Services- District	609.94	7,675.62
8610.80 Utilities - District (no budget amount)		419.92
8610.82 Insurance - District		16,459.00
8610.86 Dues & Subscriptions - District		12,417.21
8610.87 Outside Training's - Admin.		-379.90
8610.88 Travel - District	300.70	4,447.30
8610.89 Recruiting - District		1,805.09
8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District		16,173.33
8870 Debt Financing Costs		60,469.18
8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.		425,800.00
9520.62 Repairs & Maintenance Grounds	408.00	5,311.70
9520.72 Depreciation	10,033.35	91,548.16
9520.80 Utilities - Electrical, Gas, Water, Phone, other	48,686.09	489,280.85
9521.75 MOB rent expenses	19,825.05	178,425.45
9522.75 Child Advocacy Expenses		297.31
Total Expenses	\$351,641.48	\$2,988,060.75
NET OPERATING INCOME	\$ -121,250.62	\$ -907,217.98
Other Income		
750.03 Minority Interest MTSJ Ops		-75,079.79
750.04 Minority Interest MTSJ Invest		4,937.94
9205.03 Minority Interest MTSJ Ops - NEW	-20,077.97	21,199.45
9205.04 Minority Interest MTSJ Invest - NEW	629.22	1,225.08
Total Other Income	\$ -19,448.75	\$ -47,717.32

Mark Twain Healthcare District

PROFIT AND LOSS

March 2020

	TOTAL	
	MAR 2020	JUL 2019 - MAR 2020 (YTD)
Other Expenses		
7084.41 Sunrise Pharmacy Expense		2,173.50
Total Other Expenses	\$0.00	\$2,173.50
NET OTHER INCOME	\$ -19,448.75	\$ -49,890.82
NET INCOME	\$ -140,699.37	\$ -957,108.80

MTHCD Journal Entry

For: Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
3/31/2020	2128.01	Deffer Capital Lease	\$ 35,506.59	
	9260.01	Interest Income		\$ 26,632.94
	2219.00	Capital Lease		\$ 8,873.65
	2128.02	Deferred utility reimbursement	\$ 64,493.41	
	9260.01	Other Income		\$ 64,493.41
		Total	\$ 100,000.00	\$ 100,000.00

MTHCD Journal Entry

For: Additional Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
3/31/2020	9520.72	Depreciation Expense	\$ 10,033.35	
	2219.00	Capital Lease		\$ 10,033.35
		Total	\$ 10,033.35	\$ 10,033.35

MTHCD Journal Entry

For: County of Calaveras Estimated Revenue for 2019-20

Budget year

Date	Account #	Account Name	Debit	Credit
11/30/2019	2129.00	Deferred Third party Reimbursment	\$ 92,085.75	
	9160.00	Property Tax Revenues		\$ 92,085.75
		November 2019 Accrual		
		Total	\$ 92,085.75	\$ 92,085.75

MTHCD Journal Entry

For: County of Calaveras Estimated Revenue for 2019-20

Budget year

Date	Account #	Account Name	Debit	Credit
3/31/2020	2129.00	Deferred Third party Reimbursment	\$ 92,085.75	
	9160.00	Property Tax Revenues		\$ 92,085.75
		March 2020 Accrual		
		Total	\$ 92,085.75	\$ 92,085.75

MTHCD Journal Entry

For: November 2019 1% District Share of MTMC Investment

Date	Account #	Account Name	Debit	Credit
11/30/2019	750.03	Minority Interest MTSJ Ops	\$ 15,261.86	
	750.04	Minority Interest MTSJ Invest		\$ 806.60
	170.00	Minority Interest in MTMC		\$ 14,455.26
		Total	\$ 15,261.86	\$ 15,261.86

MTHCD Journal Entry

For: March 2020 1% District Share of MTMC Investment

Date	Account #	Account Name	Debit	Credit
3/31/2020	9205.03	Minority Interest MTSJ Ops	\$ 20,077.97	
	9205.04	Minority Interest MTSJ Invest		\$ 629.22
	1710.10	Minority Interest in MTMC		\$ 19,448.75
		Total	\$ 20,077.97	\$ 20,077.97

Rpt: MTWAISCODOLL
 Fmt: MTWH-ISDOLL
 Row: CHW-IS

190 MARK TWAIN MEDICAL CENTER
 STATEMENT OF OPERATIONS
 03/31/20

Date:04/08/20
 Time:11:48
 Page: 1

Actual	ProForma Pos/Neg	Actual excl Proforma (Scrubbed)	Budget		Actual	Actual excl Proforma Pos/Neg	Proforma (Scrubbed)	Budget
3,266,521	0	3,266,521	7,559,925	Operating Revenues				
8,654,616	0	8,654,616	13,861,583	Gross non-cap inpt revenue	42,152,584	0	42,152,584	54,750,718
				Gross non-cap outpt revenue	96,812,149	0	96,812,149	115,287,671
11,921,137	0	11,921,137	21,421,508	Total gross patient rev	138,964,733	0	138,964,733	170,038,389
(7,419,450)	(361,834)	(7,781,284)	(13,325,433)	Deductions from Revenue	(83,994,050)	(6,455,752)	(90,449,802)	(105,955,591)
(386,321)	0	(386,321)	(563,614)	Administrative Write-offs	(4,201,492)	0	(4,201,492)	(4,061,879)
5,652	0	5,652	(56,682)	Charity	(412,939)	0	(412,939)	(440,950)
4,121,018	(361,834)	3,759,184	7,475,779	Net patient Revenue	50,356,252	(6,455,752)	43,900,500	59,579,969
4,127	0	4,127	0	Contributions	57,622	0	57,622	0
58,338	0	58,338	36,038	Other operating revenue	334,115	0	334,115	324,299
4,183,483	(361,834)	3,821,649	7,511,817	Total Operating Revenue	50,747,989	(6,455,752)	44,292,237	59,904,268
2,036,741	0	2,036,741	2,462,321	Operating Expenses				
292,338	0	292,338	322,343	Salaries-Productive	18,168,818	(30,000)	18,138,818	21,053,757
69,344	0	69,344	19,947	Salaries-non productive	2,968,543	0	2,968,543	2,982,689
879,701	0	879,701	1,099,387	Registry/temp agency exp	767,982	0	767,982	182,825
702,289	0	702,289	929,087	Benefits	7,977,246	0	7,977,246	9,039,327
367,305	0	367,305	334,053	Supplies	6,475,546	0	6,475,546	7,579,162
1,159,932	0	1,159,932	1,103,316	Medical fees	3,848,868	0	3,848,868	2,998,423
101,388	0	101,388	8,951	Purchased Services	10,233,364	0	10,233,364	10,147,578
51,037	0	51,037	59,749	Utilities	201,735	0	201,735	80,559
155,289	(5,356)	149,933	181,239	Insurance	454,881	0	454,881	537,744
0	0	0	0	Other	1,350,716	104,121	1,454,837	1,761,330
375,797	0	375,797	276,806	Income Taxes	2,974	0	2,974	0
119	0	119	333	Depreciation	3,701,185	0	3,701,185	2,497,354
				Interest	(40,153)	0	(40,153)	2,997
6,191,280	(5,356)	6,185,924	6,797,532	Total Operating Expenses	56,111,705	74,121	56,185,826	58,863,745
(2,007,797)	(356,478)	(2,364,275)	714,285	Operating Income (Loss)	(5,363,716)	(6,529,873)	(11,893,589)	1,040,523
62,922	0	62,922	77,937	Investment Income	652,331	0	652,331	701,429
(1,944,875)	(356,478)	(2,301,353)	792,222	Excess(deficit)of Rev/Exp	(4,711,385)	(6,529,873)	(11,241,258)	1,741,952
(1,944,876)	(356,478)	(2,301,354)	792,222	Excess(deficit) attrib to DH	7,360,419	(6,529,873)	830,546	1,741,952
(1,631,881)	(356,478)	(1,988,359)	991,425	EBITDA	(1,699,709)	(6,529,873)	(8,229,582)	3,540,875