



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. May 27, 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:**

This Institution is an Equal Opportunity Provider and Employer

Agenda – May 27, 2020 MTHCD Finance Committee Meeting

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

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

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

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

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for April 22, 2020:

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

- VSHWC – Construction Finance:
- Donation Agreement - MTHCD to MTMC Foundation: Public Comment - **Action**:
- SA Sanitary District Penalty Payment
- New VSHWC IT Switch:

7. Accountant’s Report: Public Comment **ActionMr. Wood**

- Apr. 2020 Financials Will Be Presented to The Committee:
- Investment & Reserve Accounts:
- 401k Program – Match Contribution:
- 2020 – 2021 Budget:

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Agenda – May 27, 2020 MTHCD Finance Committee Meeting

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

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

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. June 24, 2020 and is scheduled to be in person with social distancing.

11. Adjournment: Action

Effective - Mar 17, 2020.

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

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

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Un- Approved Minutes

Mark Twain Health Care District Mission Statement

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

1. Call to order:

The Meeting was called to order at 7:33 am by Ms. Atkinson, Treasurer.

2. Roll Call:

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

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Minutes Apr 22, 2020 MTHCD Finance Committee Meeting

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

Public Comment: Hearing None.
Motion: Ms. Toepel
Second: Ms. Hack
Vote Passed 3-0

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

Hearing None:

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

A. Un-Approved Minutes:

- Finance Committee Meeting Minutes for Feb 26, 2020:

Public Comment: Hearing None.
Motion: Ms. Hack
Second: Ms. Toepel
Vote Passed: 3-0

6. Chief Executive Officer's Report:

- **VSHWC – Construction Finance:**

Dr. Smart: Referenced (pkt pg. 7) as Form 271 Draw #16 in the amount of \$ 57,419.04 which represents the completion of the Clinic project. There is still a 10% retention being held until the punch list is satisfied. The \$600k furniture and IT amount has been satisfied. The Pharmacy project (Room 300) is in progress pending drawings and County permit. The shelled space (Room 400) is still pending. Applying to FEMA for funds to complete Room 400 is a possibility.

- **District Financial Projections: COVID-19:**

Dr. Smart: Outlined the financial loss due to COVID and how it will impact the Clinic financially i.e. the RHC status being delayed by the State, expected decrease in property tax revenue and patient volumes are down so the expected loss will likely be \$3 million and not see a break-even until the third year. In addition, the Board needs to consider the lease with Dignity that states the District will donate up to \$1 million by May 31, 2020 and Dignity will match up to \$1 million. To date the District has donated \$372 to the MTMC mammography & equipment and Dignity has not matched. An additional \$300 has been requested for the Copper Valley Clinic (relocation/refurbishment) project and the remainder of \$327k for the refurbishment of the MTMC surgical suite. This Committee will need to make a recommendation to the Board on how to proceed.

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Minutes Apr 22, 2020 MTHCD Finance Committee Meeting

- **2020 – 2021 Budget:**

Dr. Smart: Anticipates having a draft budget for the May meeting and a final to present in June.

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

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

Mr. Wood: No narrative was provided. When Dr. Smart discovered several inconsistencies in the Feb. financial pkt he prepared a new balance sheet that was sent to the Board for review. In addition, the Minority Interest MTMC was incorrect on the March Balance Sheet. He will be overseeing the financials more closely.

Feb. Financials:

Public Comment: Hearing None.

Motion: To include the modified balance sheet. Ms. Toepel

Second: Ms. Hack

Vote Passed: 3-0

Mar. Financials:

Public Comment: Hearing None.

Motion: To approve minus the Balance Sheet. Ms. Hack

Second: Ms. Toepel

Vote Passed: 3-0

- **Investment & Reserve Accounts:**

Mr. Wood: The District's investments are very solid and liquid. He explained the \$51,832 loss (pkt pg. 39) as the result of the banks needing an infusion of money on the close of business on Mar. 31st then receiving the infusion early in April.

8. Treasurer's Report:

- **Reserve Account Allocations:**

Mr. Wood: Upon maturity Umpqua CD's are being transferred to a higher yield.

9. Comments and Future Agenda Items:

Dr. Smart: For May Agenda - 401k program.

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Minutes Apr 22, 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. May 27, 2020.

11. Adjournment: Action

Motion: Ms. Hack
Second: Ms. Toepel
Vote Passed: 3-0

The meeting was adjourned at 8:53am.

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Minutes Apr 22, 2020 MTHCD Finance Committee Meeting

DONATION AGREEMENT

THIS DONATION AGREEMENT (“Agreement”) is dated as of May [REDACTED], 2020 is made and entered into by and among **Mark Twain Health Care District, a political subdivision of the State of California (“District”)**, **Mark Twain Medical Center Foundation, a California non-profit public benefit corporation (“Foundation”)** and **Dignity Health, a California non-profit public benefit corporation (“Dignity”)**. Each of District, Foundation and Dignity is referred to as a “Party” and, together the “Parties.”

RECITALS

A. Dignity and District entered into a Pre-Lease Agreement dated April 15, 2019, pursuant to which Dignity agreed that if within one year after the Closing (which occurred on May 31, 2019) the District makes one or more cash grants to the Foundation, Dignity will make a one-time cash donation to the Foundation of the same amount as the District grant (the “Matching Grant”), not to exceed One Million Dollars (\$1,000,000).

B. On August 28, 2019 the District made a cash contribution of \$372,000 to the Foundation in satisfaction of a pledge dated June 6, 2019.

C. On January 4, 2020 the District entered into a gift agreement (“January 4, 2020 Agreement”) with the Foundation pursuant to which the District pledged \$300,000, payable on February 14, 2020, to be used for the benefit of Mark Twain Medical Center’s Rural Health Clinic in Copperopolis, CA, with the funds to be credited to the Copper Valley Temporarily Restricted Fund. Pursuant to the January 4, 2020 Agreement, the proceeds are to be used to fund tenant improvements at 421 Sawmill, Copperopolis, CA and medical technologies to benefit the residents of Copperopolis and surrounding area. As of the date of this Agreement, the pledge has not been funded.

D. On February 20, 2020, the District entered into a letter of intent (“February 20, 2020 Letter”) with the Foundation to make a one time monetary donation of \$300,000 to be used for Tenant Improvements and medical technologies to benefit the residents of Copperopolis and surrounding areas.

E. At various times during early 2020, leadership for the District and Dignity Health convened to discuss the timing of the District’s contributions to the Foundation and Dignity Health’s Matching Grant, and the parties wish to document their understanding.

AGREEMENT

NOW, THEREFORE, the Parties agree as follows:

1. Matching Grant. Section 3.2 of the Pre-Lease is modified to read as follows:

“3.2 Foundation Grant. The District has an established grant making process that provides financial support for selected Calaveras County community health purposes. If, by May 30, 2021, the District makes one or more cash grants to the

Mark Twain Medical Center Foundation, a California public benefit corporation (the “*Foundation*”) for the benefit of one or more Medical Center programs or projects (“*District Grant*”) Dignity Health shall make a one-time cash unrestricted donation to the Foundation of the same amount as the additional District Grant not to exceed One Million Dollars (\$1,000,000). Dignity Health’s contribution shall be due and payable to the Foundation sixty (60) days after the District notifies Dignity in writing of the District’s cash grant, shall be made via wire transfer to the bank account of the Foundation identified in the District’s written notice, and, if not made within said sixty (60) days, shall bear interest at the Wall Street Journal Prime rate plus one percent (1%) from the due date until paid.”

2. Existing Pledge. The outstanding pledge amount by the District to the Foundation pursuant to the January 4, 2020 Agreement and the February 20, 2020 letter represent a single pledge of \$300,000 (the “Existing Pledge”), which amount remains unpaid.
3. Extension of Time to Fund Existing Pledge. The District agrees to fund the Existing Pledge within one (1) year of the opening of the Copperopolis Rural Health Clinic at 421 Sawmill, Copperopolis, CA. Cash payments made by the District to the Foundation will be credited first toward satisfaction of the Existing Pledge, prior to qualifying for additional Dignity matching donations under the Pre-Lease Agreement.
4. Dignity Matching Grants. Dignity has not yet made a donation to the Foundation to match the District’s August 28, 2019 cash contribution of \$372,000. Dignity will make that unrestricted matching donation to the Foundation, with interest, by May 31, 2020. By June 30, 2020, Dignity will make an additional unrestricted matching donation matching the Existing Pledge, notwithstanding the delayed funding of that pledge by the District as provided in Section 3 of this Agreement. Following the contribution of these matching donations to the Foundation, Dignity will have satisfied \$672,000 of the maximum \$1,000,000 in matching contributions under the Pre-Lease Agreement.
5. Choice of Law. This Agreement shall be governed by and construed in accordance with the laws of the State of California without regard to such State’s conflicts of laws rules.
6. Entire Agreement; Amendment. This Agreement modifies the terms of the Pre-Lease Agreement only as set forth herein. All other terms of the Pre-Lease Agreement remain unaltered. This Agreement may not be amended except in a written instrument executed by the Parties.
7. Drafting. No provision of this Agreement shall be interpreted for or against any Person on the basis that such Person was the draftsman of such provision, and no presumption or burden of proof shall arise favoring or disfavoring any Person by virtue of the authorship of any provision of this Agreement.
8. Counterparts; Facsimile Transmittal. This Agreement may be executed in one or more counterparts, each of which will be deemed to be an original copy of this Agreement and all of which, when taken together, will be deemed to constitute one and the same

agreement. Facsimile or email transmission of a true scanned copy of any signed original counterpart transmission shall be deemed the same as the delivery of an original.

*[Remainder of this page intentionally blank.
Signatures follow on next page.]*

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their duly authorized officers as of the date first mentioned above.

DISTRICT: **MARK TWAIN HEALTH CARE DISTRICT**, a political subdivision of the State of California

By: _____
Name: _____
Title: _____

DIGNITY: **DIGNITY HEALTH**
a California non-profit public benefit corporation

By: _____
Name: _____
Title: _____

FOUNDATION **MARK TWAIN HOSPITAL FOUNDATION**,
a California non-profit public benefit corporation

By: _____
Name: _____
Title: _____



**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
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Agenda Item:	Financial Reports (as of April, 2020)
Item Type:	Action
Submitted By:	Rick Wood, Accountant
Presented By:	Rick Wood, Accountant

BACKGROUND:

The April 30, 2020 financial statements are attached for your review and approval.

- We are still working on capturing the revenue for the Clinic. We met with Kelly Hoenbrink recently and we are making progress on a process to record and report this income.
- Rental revenue continues to come in, and we have worked out an arrangement to collect the CAM charges.
- District revenue (property tax) is as expected, and District related expenses are tracking well compared to budget.
- The Balance Sheet shows a strong cash position.
- The Investment & Reserves Report looks great! CalTRUST and Five Star Bank have done well so far in this fiscal year.

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

	04/30/20		BUDGET			
	Total District	Actual Y-T-D	Clinic	Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	912,476	0	1,200,000	0	0
Revenues	3,676,864	1,375,531	2,080,234	232,958	0	1,363,672
Total Revenue	4,876,864	2,288,007	2,080,234	1,432,958	0	1,363,672
Non-Cash depr expense	(384,665)		(346,120)	(36,045)	0	(2,500)
Expenses	(4,686,939)	(3,278,982)	(2,271,601)	(924,024)	(652,000)	(839,314)
Total Expenses	(5,071,604)	(3,278,982)	(2,617,721)	(960,069)	(652,000)	(841,814)
Surplus(Deficit)	(194,740)	(990,975)	(537,487)	472,889	652,000	521,858

Mark Twain Health Care District
Direct Clinic Financial Projections

	VSHWC			4/30/2020
	1			
	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
4083.39 Sunrise Pharmacy Gross Revenues				
4083.49 Urgent care Gross Revenues	2,097,973	1,510	15,010	0.00%
4083.60 Contractual Adjustments	34,637	(55)	(51,948)	
Net Patient revenue	2,063,337	1,454	(36,938)	0.00%
4083.90 Flu shot, Lab income, physicals	765			0.00%
4083.91 Medical Records copy fees	383			0.00%
4083.92 Other - Plan Incentives	15,750			0.00%
Total Other Revenue	16,898	0	0	0.00%
	2,080,235	1,454	(36,938)	-1.78%
7083.09 Other salaries and wages	(650,053)	(69,092)	(635,899)	97.82%
7083.10 Payroll taxes	(42,278)	(5,062)	(38,922)	92.06%
7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
7083.13 Group Health & Welfare Insurance	(107,259)	(3,209)	(25,809)	24.06%
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)	(10,200)	78.46%
7083.18 Other payroll related benefits	(975)			0.00%
Total taxes and benefits	(190,555)	(9,971)	(74,931)	39.32%
Labor related costs	(840,608)	(79,063)	(710,830)	84.56%
7083.05 Marketing		(766)	(7,016)	#DIV/0!
7083.20 Medical - Physicians	(549,564)	(41,986)	(220,488)	40.12%
7083.22 Consulting and Management fees	(101,250)	(18,462)	(220,772)	218.05%
7083.23 Legal - Clinic	0		(27,687)	0.00%
7083.25 Registry Nursing personnel	(1,875)			0.00%
7083.26 Other contracted services	(84,563)	(8,255)	(48,354)	57.18%
7083.29 Other Professional fees	(5,625)		(10,119)	179.88%
7083.36 Oxygen and Other Medical Gases	(1,599)	(35)	(498)	31.15%
7083.38 Pharmaceuticals	(68,513)			0.00%
7083.41 Other Medical Care Materials and Supplies	(10,240)	(11,009)	(107,159)	1046.47%
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)	(680)	(680)	11.53%
7083.72 Depreciation - Bldgs & Improvements	(233,263)			0.00%
7083.80 Utilities - Electrical, Gas, Water, other	(93,253)	(5,744)	(41,409)	44.40%
8870.00 Interest on Debt Service	(269,494)		(60,469)	22.44%
7083.43 Food	(819)	(525)	(911)	111.17%
7083.46 Office and Administrative supplies	(8,601)	(1,090)	(20,583)	239.31%
7083.69 Other purchased services	(134,280)	(1,140)	(43,846)	32.65%
7083.81 Insurance - Malpractice	(30,265)	(831)	(7,153)	23.63%
7083.82 Other Insurance - Clinic			(23,332)	0.00%
7083.85 Telephone and Communications	(10,240)	(242)	(4,497)	43.91%
7083.86 Dues and Subscriptions	(1,903)	(4,776)	(19,154)	1006.52%
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)	(6,175)	(22,452)	111.28%
7084.41 Sunrise Pharmacy Expense			(2,174)	
Non labor expenses	(1,777,114)	(102,149)	(892,877)	50.24%
Total Expenses	(2,617,722)	(181,212)	(1,603,706)	61.26%
Net Expenses over Revenues	(537,487)	(179,758)	(1,640,645)	305.24%

Mark Twain Health Care District
Rental Financial Projections

Rental

4/30/2020

		2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
9260.01	Rent Hospital Asset amortized	1,200,000	91,091	912,476	76.04%
		0			
	Rent Revenues	1,200,000	91,091	912,476	76.04%
9520.62	Repairs and Maintenance Grounds	0	(572)	(5,884)	
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(47,161)	(536,442)	78.43%
9520.72	Depreciation	(36,045)	(9,998)	(101,546)	281.72%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(57,731)	(643,872)	89.17%
	Net	477,955	33,360	268,604	165.21%
9260.02	MOB Rents Revenue	227,181	13,109	157,628	69.38%
9521.75	MOB rent expenses	(233,024)		(178,425)	76.57%
	Net	(5,843)	13,109	(20,797)	355.94%
9260.03	Child Advocacy Rent revenue	5,777	1,500	9,000	155.79%
9522.75	Child Advocacy Expenses	(5,000)		(297)	5.95%
	Net	777	1,500	8,703	1120.04%
		1,432,958	105,700	1,079,104	75.31%
		(960,069)	(57,731)	(822,595)	85.68%
	Summary Net	472,889	47,969	256,510	54.24%

Mark Twain Health Care District
Projects, Grants and Support
4/30/2020

	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

4/30/2020

	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	78,212	331,721	132.69%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	920,858	83.82%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000	(10,968)	(58,685)	-391.23%
Summary Revenues	939,844	1,004,488	1,363,672	159,330	1,193,893	87.55%
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8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(16,000)	(169,983)	46.95%
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8610.10 Payroll taxes			(22,225)	(1,224)	(11,812)	53.15%
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)	(250)	(1,250)	13.81%
8610.16 Workers Compensation insurance			(7,240)		(1,226)	16.93%
8610.18 Other payroll related benefits			(543)			0.00%
Benefits and taxes	0	(663)	(104,802)	(1,474)	(26,671)	25.45%
Labor Costs	(33,587)	(236,194)	(466,826)	(17,474)	(196,653)	42.13%
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8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(124)	(13,542)	22.02%
8610.23 Legal	(15,195)	(20,179)	(30,000)		(13,521)	45.07%
8610.24 Accounting /Audit Fees	(13,945)	(18,090)	(123,000)	(2,250)	(49,583)	40.31%
8610.43 Food			(1,538)		(868)	56.46%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(9,222)	(19,384)	96.92%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other				(736)	(8,411)	
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)	(1,288)	(17,747)	50.71%
8610.83 Licenses and Taxes			0			
8610.85 Telephone and communications			0			
8610.86 Dues and Subscriptions	(12,554)	(14,731)	(19,475)		(13,667)	70.18%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)		445	-2.89%
8610.88 Travel	(6,758)	(17,363)	(15,375)		(4,447)	28.93%
8610.89 Recruiting			(10,250)		(1,805)	17.61%
8610.90 Other Direct Expenses	(10,895)	(5,488)	(31,775)	(19,155)	(35,328)	111.18%
Non-Labor costs	(521,817)	(532,071)	(374,988)	(32,774)	(178,279)	47.54%
Total Costs	(555,404)	(768,265)	(841,814)	(50,248)	(374,933)	44.54%
Net	384,440	236,223	521,859	109,083	818,960	156.93%

**Investment & Reserves Report
30-Apr-20**

Reserve Funds	Minimum Target	12/31/2018 Balance	2019 Allocated	2019 Interest	4/30/2020 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

	2019 - 2020		Annualized	Duration
CalTRUST	4/30/2020	Interest Earned	Rates	
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	10,476,996	266,202	3.05%	1 Year or Less
Five Star				
General Operating Fund	-9,638	442.09		
Money Market Account	2,185,902	59,200.23		
Valley Springs - Checking	283,767	123.22		
Valley Springs - Payroll	192,126	31.48		
Total Five Star	2,652,157	59,797.02	1.89%	1 Year or Less
Umpqua Bank				
Checking	212,910	0.00		
Money Market Account	4,927	40.24		
Investments	1,514	5,681.63		
Total Savings & CD's	219,351	5,721.87	1.60%	
Bank of Stockton	363,779	0	0.00%	1 Year or Less
Total in interest earning accounts	13,712,283	331,721		
Potential Unrealized Loss				
Total Without Unrealized Loss		331,721		

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
April 30, 2020

5/14/2020

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									
								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	see above 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 and Professional Offices</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 (Armaudo 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 Health Care District

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April 2020

DATE	TRANSACTION TYPE	NUM	NAME MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
04/01/2020	Journal Entry	19006	Rent - Resource Connaction	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
			Rent - Resource Connaction	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	\$750.00
04/01/2020	Journal Entry	19035	Dastiny Jones FINAL check#1002	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$956.36
			Dastiny Jones FINAL check#1002	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$956.36	\$956.36
04/10/2020	Journal Entry	19016	Funds Transfer	1001.50	1001.50 Five Star Bank - Money Market - NEW		\$200,000.00
			Funds Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$200,000.00	\$200,000.00
04/10/2020	Journal Entry	19017	Funds Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW		\$75,000.00
			Funds Transfer	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$75,000.00	\$75,000.00
04/10/2020	Journal Entry	19018	Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$7,899.40	
			Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$33,196.23	
			Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$114.55	
			Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$481.34	
			Employer Tax Expense (SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$489.76	
			Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$2,058.16	
			Employer Tax Expense (SUI & IT) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$103.49	
			Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,191.78
			SocSec - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,095.84
			Federal WH	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,560.97
			State WH	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,626.73
			State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$103.49
			401(k) Deductions	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,446.02
			VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$834.80
			Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$112.70	
			Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$722.10	
			Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$14,580.81	
			VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$14,580.81
			Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,559.97
			Direct Deposit	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$26,756.13
Chacks Cleared	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,559.97				
VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,559.97			
			\$61,318.51	\$61,318.51			
04/13/2020	Journal Entry	19020	VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,509.61	
			VSHWC Daposit	4083.49	4083.49 VSHWC Gross Revenues		\$1,509.61
					\$1,509.61	\$1,509.61	
04/16/2020	Journal Entry	19021	Funds Transfer	1001.10	1001.10 Umpqua Bank - Checking - NEW		\$100,000.00
			Funds Transfar	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00	\$100,000.00
04/23/2020	Journal Entry	19023	Funds Transfer	1001.50	1001.50 Five Star Bank - Money Market - NEW		\$300,000.00
			Funds Transfer	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1	\$300,000.00	\$300,000.00
04/23/2020	Journal Entry	19024	Funds Transfer	1001.60	1001.60 Five Star Bank - VSHWC Checking - NEW-1		\$100,000.00
			Funds Transfer	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$100,000.00	\$100,000.00
04/23/2020	Journal Entry	CHK 1016	Diada Const. App #14	1001.30	1001.30 Bank of Stockton - NEW		\$57,419.04
			Diada Const. App #14	1521.20	1521.20 CIP Buildings	\$57,419.04	\$57,419.04
04/23/2020	Journal Entry	19034	RD Treasurer	1001.30	1001.30 Bank of Stockton - NEW	\$128,142.82	
			RD Treasurer	1069	1069 Due from Calaveras County - New GL#		\$128,142.82
					\$128,142.82	\$128,142.82	
04/24/2020	Journal Entry	19026	Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$8,100.16	
			Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$30,315.60	

Mark Twain Health Care District

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DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$117.45	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$439.58	
				Employer Tax Expense (SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$502.21	
				Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,879.58	
				Employer Tax Expense (SUI & IT) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$100.11	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,114.06
				SocSec - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,763.58
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,963.37
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,344.95
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$100.11
				401(k) Deductions	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,441.77
				VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$80.00
				Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$10.80	
				Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$69.20	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$13,286.07	
				VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$13,286.07
				Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,887.59
				Direct Deposit - VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$24,839.26
				Checks Cleared	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,887.59	
				VSHWC Payroll Account	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,887.59
							\$56,708.95	\$56,708.35
04/30/2020	Journal Entry	19025		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
04/30/2020	Journal Entry	19027		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
04/30/2020	Journal Entry	19028		MOB Rental Revenue	9260.02	9260.02 MOB Rents Revenue		\$12,627.30
				MOB Rental Revenue	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$12,627.30	
							\$12,627.30	\$12,627.30
04/30/2020	Journal Entry	19029		Deffer Capital Lease	2128.01	2128.01 Deferrad Capital Lease	\$35,506.59	
				Interest income	9260.01	9260.01 Deferred Lease Income		\$26,597.82
				Capital Lease	2219	2219 Capital Lease		\$8,908.77
				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
04/30/2020	Journal Entry	19030		Depreciation Expense	9520.72	9520.72 Depreciation	\$9,998.23	
				Capital Lease	2219	2219 Capital Lease		\$9,998.23
							\$9,998.23	\$9,998.23
04/30/2020	Journal Entry	19036		Minority interest MTSJ Ops	9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$11,602.56	
				Minority intarest MTSJ invest	9205.04	9205.04 Minority Interest MTSJ invest - NEW		\$634.65
				Minority Interest in MTMC	1710.10	1710.10 Minority Interest in MTMC - NEW		\$10,967.91
							\$11,602.56	\$11,602.56
TOTAL							\$1,308,868.53	\$1,308,868.53

Mark Twain Health Care District

BILL PAYMENT LIST

April 2020

DATE	NUM	VENDOR	AMOUNT
1001.40 Five Star Bank - MTHCD Checking - NEW			
04/02/2020	16196	Joel Eidelson, MD	-21,667.00
04/03/2020	16197	Accountemps	-414.12
04/03/2020	16198	AT&T 209-772-2791 VSHWC	-1,355.08
04/03/2020	16199	AT&T 209 772-7070 662 VSHWC Main Phone Line	-83.68
04/03/2020	16200	Calaveras Public Utility District	-1,731.60
04/03/2020	16201	City of Angels	-608.07
04/03/2020	16202	Condor Earth Technologies, Inc.	-2,957.00
04/03/2020	16203	Calaveras County Water District	-2,799.88
04/03/2020	16204	California Special Districts Association - Financial	-1,068.20
04/03/2020	16205	Calaveras First	-1,451.99
04/03/2020	16206	Cheryl Duncan Consulting	-21,916.86
04/03/2020	16207	James Mosson	-10,200.00
04/03/2020	16208	Peggy Stout	-450.45
04/03/2020	16209	RJ Pro Innovative I.T. Services	-161.00
04/03/2020	16210	San Andreas Sanitary District	-6,492.09
04/03/2020	16211	Suburban Propane-Ortho	-309.43
04/10/2020	16212	Blue Mountain Custom Fabrics	-2,118.29
04/10/2020	16213	AT&T OneNet	-1,163.61
04/10/2020	16214	Anthem Blue Cross	-3,209.02
04/10/2020	16215	Accountemps	-395.65
04/10/2020	16216	California Waste Recovery Systems	-608.22
04/10/2020	16217	Campora Propane	-109.48
04/10/2020	16218	Calaveras Power Agency	-18,050.40
04/10/2020	16219	City of Angels	-334.12
04/10/2020	16220	Ebbetts Pass Gas Services	-726.43
04/10/2020	16221	J.S. West	-391.25
04/10/2020	16222	MedPro Waste Disposal LLC	-108.00
04/10/2020	16223	Streamline	-200.00
04/10/2020	16224	Dr. Joana Motiu	-5,907.50
04/10/2020	16225	Nuance Communications, Inc.	-79.00
04/10/2020	16226	PG&E 46995152991 VS Clinic # 9	-220.80
04/10/2020	16227	PG&E 46578486352 VS Clinic # 10	-100.98
04/10/2020	16228	PG&E 2148202072-0	-57.58
04/10/2020	16229	PG&E 07532672789-5 James Dalton(Angels Camp)	-1,881.51
04/10/2020	16230	PG&E 74021406306 SAFMC	-457.99
04/10/2020	16231	PG&E 39918320076 Cancer	-240.25
04/10/2020	16232	PG&E 89195984003 Cancer/Infusion	-554.49
04/10/2020	16233	Radiologica	-1,047.00
04/10/2020	16234	Shred-It	-67.93
04/10/2020	16235	Suburban Propane-Ortho	-682.79
04/10/2020	16236	The Union Democrat	-1,251.00
04/10/2020	16237	The Valley Springs News	-3,530.00
04/10/2020	16238	Alliant Insurance Services, Inc.- NPB Main	-1,288.00

Mark Twain Health Care District

BILL PAYMENT LIST

April 2020

DATE	NUM	VENDOR	AMOUNT
04/10/2020	16239	AMS.NET	-9,241.13
04/15/2020	16240	Blue Mountain Custom Fabrics	-7,679.26
04/15/2020	ACH 04/15/20	Umpqua Bank Credit Card	-7,071.82
04/17/2020	16241	Accountemps	-533.17
04/17/2020	16242	AT&T 754-9362	-1,145.07
04/17/2020	16243	AT&T 248 134-7000	-41.72
04/17/2020	16244	Cejka Search	-6,000.00
04/17/2020	16245	Delta Building Maintenance	-4,766.66
04/17/2020	16246	Kirk Stout	-1,388.00
04/17/2020	16247	MedStatix, Inc.	-150.00
04/17/2020	16248	Modesto Welding Products	-35.06
04/17/2020	16249	Novarad Corporation	-3,653.32
04/17/2020	1251	Nuance Communications, Inc.	-79.00
04/17/2020	1252	PG&E 42630399709 Hospital	-10,386.30
04/17/2020	1253	Radiologica	-1,351.00
04/17/2020	1254	Ray Morgan Company	-1,212.41
04/17/2020	1255	Suburban Propane-Ortho	-383.95
04/17/2020	1256	Staples	-304.71
04/17/2020	1257	Your Type Graphic Design	-1,134.72
04/24/2020	1258	AT&T - 831-000-9337 371	-2,604.80
04/24/2020	1259	Suburban Propane-Ortho	-257.22
04/24/2020	1260	Dr. Joana Motiu	-318.75
04/24/2020	1261	La Contenta Plaza	-1,380.23
04/24/2020	1262	RJ Pro Innovative I.T. Services	-821.00
04/24/2020	1263	Blue Mountain Custom Fabrics	-5,252.45
04/24/2020	1264	Signal Service, Inc.	0.00
04/24/2020	1265	Your Type Graphic Design	-7,958.46
04/27/2020	1266	Blue Mountain Custom Fabrics	-3,762.50
04/28/2020	1267	Your Type Graphic Design	-206.46
04/30/2020	1268	Harvard M. Robbins, M.D.	-20,000.00
Total for 1001.40 Five Star Bank - MTHCD Checking - NEW			\$ -217,566.91
1001.60 Five Star Bank - VSHWC Checking - NEW-1			
04/21/2020	ACH 04/21/20	AthenaHealth	-449.88
Total for 1001.60 Five Star Bank - VSHWC Checking - NEW-1			\$ -449.88

Mark Twain Health Care District
Balance Sheet
As of April 30, 2020

	Total
ASSETS	
Current Assets	
Bank Accounts	
1001.10 Umpqua Bank - Checking	212,910.15
1001.20 Umpqua Bank - Money Market	4,926.70
1001.30 Bank of Stockton	363,779.30
1001.40 Five Star Bank - MTHCD Checking	-11,367.72
1001.50 Five Star Bank - Money Market	2,185,901.67
1001.60 Five Star Bank - VSHWC Checking	283,767.29
1001.65 Five Star Bank - VSHWC Payroll	192,126.02
1820 VSHWC - Petty Cash	400.00
Total Bank Accounts	\$ 3,232,443.41
Accounts Receivable	
1200 Accounts Receivable	-1,041.89
Total Accounts Receivable	-\$ 1,041.89
Other Current Assets	
1001.70 Umpqua Investments	1,513.65
1003.30 CalTRUST	10,476,996.29
1069 Due from Calaveras County	353,000.60
115.05 Due From Calaveras County	4,843.95
115.20 Accrued Lease Revenue	15,232.17
130.40 Prepaid Valley Springs Clinic	689,008.69
1301.40 Prepaid VSHWC	48,336.05
Total Other Current Assets	\$ 11,588,931.40
Total Current Assets	\$ 14,820,332.92
Fixed Assets	
150.00 Land and Land Improvements	0.00
150.10 Land	1,189,256.50
150.20 Land Improvements	150,307.79
Total 150.00 Land and Land Improvements	\$ 1,339,564.29
151.00 Buildings and Improvements	0.00
151.10 Building	2,123,677.81
151.20 Building Improvements	2,276,955.79
151.30 Building Service Equipment	168,095.20
Total 151.00 Buildings and Improvements	\$ 4,568,728.80
152 VSHWC	5,376,546.69
152.1 VSHWC Consulting Services	4,646.25
152.10 Fixed Equipment	698,156.25
152.15 Furniture & Furnishings	7,813.00
152.92 VSHWC Clinic Land Costs	1,262,242.27
1521.30 CIP Equipment	33,265.60

160.00 Accumulated Depreciation		-5,342,089.82
Total Fixed Assets	\$	7,948,873.33
Other Assets		
1710.10 Minority Interest in MTMC - NEW		229,008.18
180.60 Capitalized Lease Negotiations		356,574.25
Total 180.30 Intangible Assets	\$	585,582.43
2219 Capital Lease		6,598,651.00
Total Other Assets	\$	7,184,233.43
TOTAL ASSETS	\$	29,953,439.68
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable		56,547.86
Total Accounts Payable	\$	56,547.86
Other Current Liabilities		
200.00 Accts Payable & Accrued Expenses		
200.10 Other Accounts Payable		25,127.39
Total 200.00 Accts Payable & Accrued Expenses	\$	25,127.39
2021 Accrued Payroll - Clinic		33,961.05
210.00 Deide Security Deposit		2,275.00
211.00 Valley Springs Security Deposit		1,000.00
2110.00 Payroll Liabilities - New Account for 2019		-29.16
226 Deferred Rental Revenue		38,393.35
Total Other Current Liabilities	\$	100,727.63
Total Current Liabilities	\$	157,275.49
Long-Term Liabilities		
2128.01 Deferred Capital Lease		1,739,823.51
2128.02 Deferred Utilities Reimbursement		3,160,176.49
2129 Other Third Party Reimbursement - Calaveras County		184,171.50
2210 USDA Loan - VS Clinic		6,145,187.50
Total Long-Term Liabilities	\$	11,229,359.00
Total Liabilities	\$	11,386,634.49
Equity		
290.00 Fund Balance		19,557,779.85
Net Income		-990,974.66
Total Equity	\$	18,566,805.19
TOTAL LIABILITIES AND EQUITY	\$	29,953,439.68

Mark Twain Health Care District
Annual Budget Recap

	Total District	Clinic	BUDGET		
			Rental	Projects	Admin
Revenues	1,093,516	0	1,093,516	0	0
Revenues	5,078,717	3,618,701	260,016	0	1,200,000
Total Revenue	6,172,233	3,618,701	1,353,532	0	1,200,000
Expenses	(6,034,690)	(3,820,119)	(1,046,455)	(400,000)	(768,116)
Total Expenses	(6,034,690)	(3,820,119)	(1,046,455)	(400,000)	(768,116)
Surplus(Deficit)	137,543	(201,419)	307,078	(400,000)	431,884

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

	Budget 6/30/2020	YTD - 3/20 Total	PROJECTED 2021 BUDGET				2020 - 2021
			Clinic	Rentals	Projects	Admin	
4083.49 Urgent care Gross Revenues	2,097,973	13,500.22	4,674,075				4,674,075
4083.90 Flu shot, Lab income, physicals	765	0.00	1,000				1,000
4083.91 Medical Records copy fees	383	0.00	750				750
4083.92 Other - Plan Incentives	15,750	0.00	30,000				30,000
4083.60 Contractual Adjustments	34,637	(51,892.86)	(1,087,124)				(1,087,124)
7083.05 Marketing		(6,250.00)					0
7083.09 Other salaries and wages	(650,053)	(566,806.80)	(1,008,540)				(1,008,540)
7083.10 Payroll taxes	(42,278)	(33,859.58)	(78,666)				(78,666)
7083.12 Vacation, Holiday and Sick Leave	(9,751)	0.00	(9,077)				(9,077)
7083.13 Group Health & Welfare Insurance	(107,259)	(22,600.11)	(49,982)				(49,982)
7083.14 Group Life Insurance	(1,040)	0.00	(1,614)				(1,614)
7083.15 Pension and Retirement	(16,251)	0.00	(25,214)				(25,214)
7083.16 Workers Compensation insurance	(13,001)	(8,500.00)	(10,085)				(10,085)
7083.18 Other payroll related benefits	(975)	0.00	(1,513)				(1,513)
7083.20 Medical - Physicians	(549,564)	(178,502.61)	(905,244)				(905,244)
7083.22 Consulting and Management fees	(101,250)	(202,309.74)	(75,000)				(75,000)
7083.22 Legal - Clinic	0	(27,686.71)					0
7083.25 Registry Nursing personnel	(1,875)	0.00	(3,000)				(3,000)
7083.26 Other contracted services	(84,563)	(40,099.63)	(126,907)				(126,907)
7083.29 Other Professional fees	(5,625)	(10,118.52)	(80,932)				(80,932)
7083.36 Oxygen and Other Medical Gases	(1,599)	(463.05)	(3,703)				(3,703)
7083.38 Pharmaceuticals	(68,513)	0.00	(139,504)				(139,504)
7083.41 Other Medical Care Materials and Supplies	(10,240)	(96,149.90)	(25,714)				(25,714)
7083.43 Food	(819)	(385.75)	(2,000)				(2,000)
7083.44 Linens	(2,048)	0.00	(1,200)				(1,200)
7083.45 Cleaning supplies	(9,896)	0.00	(47,578)				(47,578)
7083.46 Office and Administrative supplies	(8,601)	(19,493.12)	(15,428)				(15,428)
7083.48 Instruments and Minor Medical Equipment	(11,878)	0.00	(24,248)				(24,248)
7083.62 Repairs and Maintenance Grounds	(5,900)	0.00	(8,104)				(8,104)
7083.69 Other purchased services	(134,280)	(42,705.91)	(232,076)				(232,076)
7083.72 Depreciation - Bldgs & Improvements	(233,263)	0.00	(311,017)				(311,017)
7083.74 Depreciation - Equipment	(112,857)	0.00	(150,476)				(150,476)
7083.80 Utilities - Electrical, Gas, Water, other	(93,253)	(35,664.76)	(95,083)				(95,083)
7083.81 Insurance - Malpractice	(30,265)	(6,322.40)	(16,854)				(16,854)
7083.82 Other Insurance - Clinic	0	(23,331.70)	(31,102)				(31,102)
7083.83 Licenses and Taxes	0	0.00	(1,500)				(1,500)
7083.85 Telephone and Communications	(10,240)	(4,254.72)	(20,903)				(20,903)
7083.86 Dues and Subscriptions	(1,903)	(14,377.80)	(1,500)				(1,500)
7083.87 Outside Training	(4,915)	(199.00)	(15,000)				(15,000)
7083.88 Travel costs	(4,096)	(3,925.96)	(4,000)				(4,000)
7083.89 Recruiting	(20,177)	(16,277.17)	(40,000)				(40,000)
7084.41 Sunrise Pharmacy Expense		(2,173.50)					0
8610.09 Other salaries and wages	(362,024)	(153,983.21)				(352,591)	(352,591)
8610.10 Payroll taxes	(22,225)	(10,587.69)				(23,244)	(23,244)
8610.12 Vacation, Holiday and Sick Leave	(5,430)	0.00				(3,173)	(3,173)
8610.13 Group Health & Welfare Insurance	(59,734)	(12,383.04)				(17,474)	(17,474)
8610.14 Group Life Insurance	(579)	0.00				(564)	(564)
8610.15 Pension and Retirement	(9,051)	(1,000.00)				(8,815)	(8,815)
8610.16 Workers Compensation insurance	(7,240)	(1,226.00)				(3,526)	(3,526)
8610.18 Other payroll related benefits	(543)	0.00				(529)	(529)
8610.22 Consulting and Management Fees	(61,500)	(13,418.64)				(61,500)	(61,500)
8610.23 Legal	(30,000)	(13,521.16)				(30,000)	(30,000)
8610.24 Accounting /Audit Fees	(123,000)	(47,333.45)				(125,000)	(125,000)
8610.43 Food	(1,538)	(868.00)				(2,000)	(2,000)
8610.46 Office and Administrative Supplies	(20,000)	(10,161.44)				(18,000)	(18,000)
8610.62 Repairs and Maintenance Grounds	0	0.00				0	0
8610.69 Other	0	(7,675.62)				0	0
8610.74 Depreciation - Equipment	(2,500)	0.00				(2,500)	(2,500)

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

	Budget 6/30/2020	YTD - 3/20 Total	PROJECTED 2021 BUDGET					2020 - 2021
			Clinic	Rentals	Projects	Admin		
8610.75 Rental/lease equipment	(9,200)	0.00				(9,200)	(9,200)	
8610.80 Utilities	0	(419.92)				(1,000)	(1,000)	
8610.82 Insurance	(35,000)	(16,459.00)				(25,000)	(25,000)	
8610.83 Licenses and Taxes	0	0.00				0	0	
8610.85 Telephone and communications	0	0.00				0	0	
8610.86 Dues and Subscriptions	(19,475)	(13,667.21)				(20,000)	(20,000)	
8610.87 Outside Trainings	(15,375)	379.90				(15,000)	(15,000)	
8610.88 Travel	(15,375)	(4,447.30)				(15,000)	(15,000)	
8610.89 Recruiting	(10,250)	(1,805.09)				(2,000)	(2,000)	
8610.90 Other Direct Expenses	(31,775)	(16,173.33)				(32,000)	(32,000)	
8870.00 Interest on Debt Service	(269,494)	(60,469.18)	(257,355)				(257,355)	
8890.00 Foundation	(500,000)	(377,000.00)			(300,000)		(300,000)	
8890.00 Stay Vertical	(52,000)	(42,000.00)			0		0	
8890.00 Golden Health Grant Awards	(100,000)	(6,800.00)			(100,000)		(100,000)	
9010.00 Gain on Sale of Asset	0	0.00					0	
9060.00 Income, Gains and losses from investments	250,000	253,508.16				100,000	100,000	
9160.00 Property Tax Revenues	1,098,672	828,771.75				1,100,000	1,100,000	
9260.01 Rent Hospital Asset amortized	1,200,000	821,385.16		1,093,516			1,093,516	
9260.02 MOB Rents Revenue	227,181	144,519.33		251,016			251,016	
9260.03 Child Advocacy Rent revenue	5,777	7,500.00		9,000			9,000	
9400.00 Miscellaneous Income	15,000	(36,059.17)					0	
9520.62 Repairs and Maintenance Grounds	0	(5,311.70)					0	
9520.72 Depreciation	(36,045)	(91,548.16)		(122,064)			(122,064)	
9520.80 Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(489,280.85)		(652,374)			(652,374)	
9520.82 Insurance	(2,000)	0.00					0	
9521.75 MOB rent expenses	(233,024)	(178,425.45)		(261,016)			(261,016)	
9522.75 Child Advocacy Expenses	(5,000)	(297.31)		(11,000)			(11,000)	
							0	
Revenues	4,876,864	2,033,125.45	3,618,701	1,353,532	0	1,200,000	6,172,233	
Expenses	(5,071,604)	(2,990,234.15)	(3,820,119)	(1,046,455)	(400,000)	(768,116)	(6,034,690)	
Net	(194,741)	(957,108.70)	(201,419)	307,078	(400,000)	431,884	137,543	

Mark Twain Health Care District
 Outpatient Clinic Financial Projections

06/30/21

VSHWC

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

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

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget	20/21 Draft Budget
Project grants and support	(652,000)		(425,800)	65.31%	(400,000)
8890.00 Foundation	(500,000)		(377,000)	75.40%	(300,000)
8890.00 Stay Vertical	(52,000)		(42,000)	80.77%	
8890.00 Golden Health Grant Awards	(100,000)		(6,800)	6.80%	(100,000)
Project grants and support	(652,000)	0	(425,800)	65.31%	(400,000)

Mark Twain Health Care District
Rental Financial Projections

		Rental			3/31/2020	20/21 Draft Budget
		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%	1,093,516
		0				
	Rent Revenues	1,200,000	91,126	821,385	68.45%	1,093,516
9520.62	Repairs and Maintenance Grounds	0	(408)	(5,312)		0
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(48,686)	(489,281)	71.53%	(652,374)
9520.72	Depreciation	(36,045)	(10,033)	(91,548)	253.98%	(122,064)
9520.82	Insurance	(2,000)			0.00%	
	Total Costs	(722,045)	(59,127)	(586,141)	81.18%	(774,439)
	Net	477,955	31,999	235,244	149.63%	319,078
9260.02	MOB Rents Revenue	227,181	13,109	144,519	63.61%	251,016
9521.75	MOB rent expenses	(233,024)	(19,825)	(178,425)	76.57%	(261,016)
	Net	(5,843)	(6,716)	(33,906)	580.29%	(10,000)
9260.03	Child Advocacy Rent revenue	5,777	1,500	7,500	129.83%	9,000
9522.75	Child Advocacy Expenses	(5,000)		(297)	5.95%	(11,000)
	Net	777	1,500	7,203	926.99%	(2,000)
	Total Revenue	1,432,958	105,735	973,404	67.93%	1,353,532
	Total Expenses	(960,069)	(78,952)	(764,863)	79.67%	(1,046,455)
	Summary Net	472,889	26,783	208,541	44.10%	307,078

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	20/21 Draft Budget
9060.00 Income, Gains and losses from investments	4,423	5,045	250,000	19,476	253,508	101.40%	100,000
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	828,772	75.43%	1,100,000
9010.00 Gain on Sale of Asset							
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000	(7,791)	(36,059)	-240.39%	0
Summary Revenues	939,844	1,004,488	1,363,672	103,771	1,046,221	76.72%	1,200,000
8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(15,024)	(153,983)	42.53%	(352,591)
8610.10 Payroll taxes			(22,225)	(1,149)	(10,588)	47.64%	(23,244)
8610.12 Vacation, Holiday and Sick Leave			(5,430)			0.00%	(3,173)
8610.13 Group Health & Welfare Insurance		(663)	(59,734)		(12,383)	20.73%	(17,474)
8610.14 Group Life Insurance			(579)			0.00%	(564)
8610.15 Pension and Retirement			(9,051)		(1,000)	11.05%	(8,815)
8610.16 Workers Compensation insurance			(7,240)		(1,226)	16.93%	(3,526)
8610.18 Other payroll related benefits			(543)			0.00%	(529)
Benefits and taxes	0	(663)	(104,802)	(1,149)	(25,197)	24.04%	(57,325.00)
Labor Costs	(33,587)	(236,194)	(466,826)	(16,174)	(179,180)	38.38%	(409,916.20)
8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(126)	(13,419)	21.82%	(61,500)
8610.23 Legal	(15,195)	(20,179)	(30,000)		(13,521)	45.07%	(30,000)
8610.24 Accounting /Audit Fees	(13,945)	(18,090)	(123,000)	(5,347)	(47,333)	38.48%	(125,000)
8610.43 Food			(1,538)		(868)	56.46%	(2,000)
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(361)	(10,161)	50.81%	(18,000)
8610.62 Repairs and Maintenance Grounds			0				0
8610.69 Other				(610)	(7,676)		0
8610.74 Depreciation - Equipment	(35,556)	(26,582)	(2,500)			0.00%	(2,500)
8610.75 Rental/lease equipment	(11,198)	(57,593)	(9,200)			0.00%	(9,200)
8610.80 Utilities			0		(420)		(1,000)
8610.82 Insurance	(16,578)	(17,043)	(35,000)		(16,459)	47.03%	(25,000)
8610.83 Licenses and Taxes			0				
8610.85 Telephone and communications			0				0
8610.86 Dues and Subscriptions	(12,554)	(14,731)	(19,475)		(13,667)	70.18%	(20,000)
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)		380	-2.47%	(15,000)
8610.88 Travel	(6,758)	(17,363)	(15,375)	(301)	(4,447)	28.93%	(15,000)
8610.89 Recruiting			(10,250)		(1,805)	17.61%	(2,000)
8610.90 Other Direct Expenses	(10,895)	(5,488)	(31,775)		(16,173)	50.90%	(32,000)
Non-Labor costs	(521,817)	(532,071)	(374,988)	(6,744)	(145,570)	38.82%	(358,200.00)
Total Costs	(555,404)	(768,265)	(841,814)	(22,918)	(324,750)	38.58%	(768,116.20)
Net	384,440	236,223	521,859	80,853	721,471	138.25%	431,883.80