



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

**Special Finance Committee Meeting**  
**Mark Twain Medical Center Education Center – Classroom 5**  
**768 Mountain Ranch Road**  
**San Andreas, CA 95249**  
**9:00 am**  
**Friday August 16, 2019**

## **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.

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 July 10, 2019:

This Institution is an Equal Opportunity Provider and Employer

Agenda August 16, 2019 MTHCD Special Finance Committee Meeting

6. **Chief Executive Officer's Report:**.....Dr. Smart
  - USDA (SF 271) Outlay Report for August:
  - 2019-20 Tax Projections (8-7-2019)
7. **Accountant's Report:** Public Comment **Action** .....Mr. Wood
  - July Financials Will Be Presented to The Committee:
8. **Treasurer's Report:**.....Ms. Atkinson
9. **Comments and Future Agenda Items:**
10. **Next Meeting:**
  - The next meeting will be September 11, 2019.
11. **Adjournment:** **Action**



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

**Finance Committee Meeting**  
**Wed. July 10, 2019**  
**9:00am**  
**Mark Twain Medical Center Education Center - Classroom 5**  
**San Andreas, CA**

## **Un- Approved Minutes**

### Mark Twain Health Care District Mission Statement

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

#### **1. Call to order:**

The meeting was called to order by Treasurer, Susan Atkinson at 9:02am.

#### **2. Roll Call:**

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

#### **3. Approval of Agenda: Action**

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

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

Hearing none.

#### **5. Consent Agenda: Action**

##### **A. Un-Approved Minutes:**

- Finance Committee Meeting Minutes for June 12, 2019 – added “no operations budget”, after to reflect.
- Special Finance Committee Meeting Minutes for June 19, 2019

Ms. Hack: Requested a change in the June 12, 2019 minutes; (pkt. pg. 4, bullet, Second Draft 2019-20 Budget) replace the word “expenses” with the word “revenues”.

**This Institution is an Equal Opportunity Provider and Employer**

Minutes July 10, 2019 MTHCD Finance Committee Meeting

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

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

- **USDA (SF 271) Outlay Report July:**

Dr. Smart: Explained summary tracking on the Construction and Financing; currently on cycle 11 request from USDA of \$373,348; on track with no financial issues; \$68K in change orders will come out of contingency funding and \$59K is due to the cost of digging trenches for water lines; proposal from Pioneer for generator is pending; there are two parties interested in the shelled space, one has other local pharmacies, terms are being discussed and both parties will submit drawings with hopes of opening (approx. 72 days) simultaneously with the Valley Springs Health & Wellness Center.

- **Escrow Settlement Statement/ Final Accounting – TrueUP:**

Dr. Smart: The new 30-year lease with Dignity Health closed on May 31<sup>st</sup> and was based on April depreciation figures so a TrueUp was necessary for May (reconciliation of \$142,803.00 (+/-); a lease financial review will be completed by the end of today to issue a check by Friday.

- **Present Final 2019-20 Budget:**

Dr. Smart: Explained the budget narrative provided by Kelly Hohenbrink i.e. item 8610.90 Other Direct Expenses of \$31K was broken down to show detail information such as Community Ed, Board Stipends and Misc.

## **7. Accountant's Report:**

- **Financial Status, Trends, Long-Term Views and Cashflow:**

Dr. Smart: Various highly qualified applications (31) were received for the Valley Springs H&W Center Clinic office manager and Nurse Practitioner. A special Board meeting will be held July 17, 2019 to approve a recommendation to hire the Clinic Office Manager effective July 18<sup>th</sup>.

Mr. Wood: Explained how he will be working to book Journal Entries and Balance Sheet Transactions for June to present at the July Board meeting; Profit & Loss will change and will need a TrueUP on the District's taxes.

- **June Financials Will Be Presented to The Committee:**

Mr. Wood: Explained that the Expenses looked good based on the budget, with a few expenses to change; there's \$28K Interest Income from investment accounts. Mentioned the financials will be a Draft format for a few months until the audit is completed; goal is to have audit completed by October; The District has 3-year contract with auditors, and he will contact the auditors.

- **Update on Progress - Quick Books Conversion to OSHPD Formatting:**

Mr. Wood: Received permission to upgrade QuickBooks to the Unlimited version in order to enter additional accounts; new account numbers have been reviewed and staff will start conversion per Kelly

**This Institution is an Equal Opportunity Provider and Employer**

Hohenbrink's budget changing some account numbers to match OSHPD chart of accounts.

- **Authorizing Investment of Monies in The Local Agency Investment Fund:**

Mr. Wood: Recommends investing in three different locations to have diversity i.e.: Five Star Bank, Cal Trust, and LAIF (Local Agency Investment Fund). LAIF is very safe, liquid and protected from the State borrowing against it. An Umpqua Investment CD matured (\$135K plus interest totaling \$142k) and was transferred to the Umpqua Money Market account. The Investments & Reserves Report will be handed out at the Board Meeting on July 31, 2019.

- **Resolution 2019 – 06 LAIF: Action**

Public Comment: Hearing None.

Ms. Radford moved to approve **Resolution 2019 – 06** (the Authorizing Investment of Monies in The Local Agency Fund). Ms. Hack provided her second and the motion passed 3-0

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

Ms. Atkinson: June Financials will be in draft form due to the end-of-the-year closing and Mr. Wood will contact Rick Jackson regarding the audit.

Ms. Radford: Requested staff obtain a Stay Vertical Calaveras accounting and consider a possible modification of the program.

**10. Next Meeting:**

- The next meeting will not be the usual date instead a Special Finance Committee Meeting will be held on Friday, August 16, 2019.

**11. Adjournment: Action**

Ms. Radford moved to adjourn the meeting. Ms. Hack provided her second and the meeting was adjourned at 10:03am

**OUT LAY REPORT AND REQUEST FOR REIMBURSEMENT**



Draw Request Number:	Mark Twain Health Care District			Construction of New Health Clinic		USDA Rural Development	Balance Remaining	%
	768 Mountain Ranch Road, San Andreas, CA 95249			Payment Requested				
#12	Initial Budget	Current Budget	Previous Paid to Date	#12	Paid to Date			
<b>Misc. Soft Costs</b>								
Administrative/Legal	530,075.00	530,075.00	538,621.32		538,621.32		(8,546.32)	-1.61%
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	100.00%
Structured cabling/IT	250,000.00	250,000.00	-		-		250,000.00	100.00%
			-		-			
			-		-			
			-		-			
Architectural design/other architectural			-		-			
Architect/Engineer fees	433,600.00	480,665.00	472,184.81	9,917.98	482,102.79		(1,437.79)	-0.30%
Other architectural and engineering fees			-		-			
			-		-			
3rd party project management	157,725.00	269,820.00	252,421.56	383.84	252,805.40		17,014.60	6.31%
Monument sign		30,000.00	12,748.69		12,748.69		17,251.31	57.50%
<b>Construction w/ sales tax</b>								
			-		-			
			-		-			
			-		-			
			-		-			
Construction Contract	3,587,575.00	5,555,000.00	1,621,574.11	532,455.80	2,154,029.91		3,400,970.09	61.22%
			-		-			
sidewalks	25,000.00							
			-		-			
Contingency	713,837.00	634,895.00	9,898.00		9,898.00		624,997.00	98.44%
Contingency as a Percent of Total	20.00%	11.00%						
<b>Total</b>	<b>7,262,812.00</b>	<b>9,265,455.00</b>	<b>4,030,572.74</b>	<b>542,757.62</b>	<b>4,573,330.36</b>		<b>4,692,124.64</b>	<b>50.64%</b>
<b>PROJECT FUNDING BREAKDOWN</b>								
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	335,227.90	4,402.59	339,630.49		260,369.51	43.39%
USDA Loan, Series A	5,600,000.00	6,782,000.00	4,200,081.40	542,757.62	4,742,839.02		2,039,160.98	30.07%
USDA Subsequent Loan, Series B		678,000.00	34,000.00		34,000.00		644,000.00	94.99%
<b>Total</b>	<b>7,262,812.00</b>	<b>9,265,455.00</b>	<b>5,774,764.30</b>	<b>547,160.21</b>	<b>6,321,924.51</b>		<b>2,943,530.49</b>	<b>31.77%</b>
<b>FUNDS - DIFFERENCE</b>								
<b>Date of Outlay Report</b>	<b>8/5/2019</b>							
<b>APPROVAL AND SIGNATURE SECTION</b>								
OWNER'S APPROVAL:								
<b>Executive Director or Board President</b>	<b>DATE</b>	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.						
ENGINEER/ARCHITECT APPROVAL:								
		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.						
<b>Architect</b>	<b>DATE</b>	<b>Notes:</b>						
USDA RURAL DEVELOPMENT CONCURRENCE:								
<b>Tonja Galentine</b>	<b>DATE</b>							

**COUNTY OF CALAVERAS**  
**Estimated Revenue for 2019-20 Budget Year**  
**as of August 7, 2019**

FUND	DESCRIPTION	4010 CS Charge <sup>1</sup> as of 7/10/19	4013 SB2557 Fees <sup>2</sup>	2019-20 Est Secured less est 2557	4017 Curr Sec Sup <sup>3</sup>	4020 Current Unsec <sup>4</sup>	4027 Cur Unsec Sup <sup>5</sup>	4040 Prior Unsec <sup>6</sup>	4015 Unitary <sup>7</sup>	4463 HOPTR <sup>8</sup>	4465 TIMBER TAX <sup>9</sup>	Total Est. 2019-20 Revenue
10100040	County Genl Fund	12,396,016.00	-	12,396,016.00	84,833.00	186,072.00	5,364.00	9,972.00	398,723.00	143,821.00		13,224,801.00
10200760	Road Fund	920,907.00	(17,873.00)	903,034.00	6,305.00	13,823.00	399.00	741.00	28,157.00	10,685.00		963,144.00
11201660	Airport	13,135.00	(255.00)	12,880.00	90.00	197.00	6.00	11.00	406.00	152.00		13,742.00
11301760	Fire Protection	63,539.00	(1,257.00)	62,282.00	413.00	954.00	28.00	49.00	5,935.00	737.00		70,398.00
20200010	Arnold Lighting	4,756.00	(102.00)	4,654.00	36.00	71.00	2.00	4.00	210.00	55.00		5,032.00
20300010	Moke Hill Lighting	9,504.00	(181.00)	9,323.00	64.00	143.00	4.00	8.00	277.00	110.00		9,929.00
20400010	Murphys Lighting	51,134.00	(1,001.00)	50,133.00	355.00	768.00	22.00	42.00	1,350.00	593.00		53,263.00
20500010	San Andreas Lighting	21,976.00	(428.00)	21,548.00	151.00	330.00	10.00	18.00	713.00	255.00		23,025.00
20600010	Valley Spring Lighting	9,495.00	(187.00)	9,308.00	66.00	143.00	4.00	8.00	251.00	110.00		9,890.00
20700010	West Point Lighting	1,869.00	(37.00)	1,832.00	13.00	28.00	1.00	1.00	78.00	22.00		1,975.00
21000010	County Service #9	1,803.00	(37.00)	1,766.00	13.00	27.00	1.00	1.00	61.00	21.00		1,890.00
21100010	County Service #1	146,554.00	(2,835.00)	143,719.00	1,007.00	2,200.00	63.00	118.00	3,647.00	1,700.00		152,454.00
21800010	County Service #8	14,652.00	(291.00)	14,361.00	104.00	220.00	6.00	12.00	333.00	170.00		15,206.00
22010010	Central Calaveras Fire	166,226.00	(3,030.00)	163,196.00	1,078.00	2,495.00	72.00	129.00	3,569.00	1,929.00		172,468.00
22020010	Foothill Fire Protection	210,983.00	(4,027.00)	206,956.00	1,448.00	3,167.00	91.00	170.00	2,804.00	2,448.00		217,084.00
22100010	Altaville-Melones Fire	75,185.00	(1,462.00)	73,722.00	516.00	1,129.00	33.00	61.00	2,351.00	872.00		78,684.00
22200010	Copperopolis Fire	836,490.00	(16,021.00)	820,470.00	5,750.00	12,556.00	362.00	675.00	12,451.00	9,705.00		861,969.00
22300010	Jenny Lind Fire	470,670.00	(8,928.00)	461,742.00	3,220.00	7,065.00	204.00	379.00	4,903.00	5,461.00		482,974.00
22400010	Moke Hill Fire	87,912.00	(1,657.00)	86,255.00	593.00	1,320.00	38.00	70.00	1,498.00	1,020.00		90,794.00
22500010	Murphys Fire	266,697.00	(5,158.00)	261,539.00	1,846.00	4,003.00	115.00	216.00	4,741.00	3,094.00		275,554.00
22700010	San Andreas Fire	247,288.00	(4,713.00)	242,575.00	1,683.00	3,712.00	107.00	198.00	4,785.00	2,869.00		255,929.00
22800010	West Point Fire	149,860.00	(2,812.00)	147,048.00	1,006.00	2,250.00	65.00	119.00	2,673.00	1,739.00		154,900.00
22900010	Ebbetts Pass Fire	2,084,820.00	(40,299.00)	2,044,521.00	14,385.00	31,294.00	902.00	1,687.00	41,651.00	24,188.00		2,158,628.00
23100010	Altaville Cemetery	88,384.00	(1,719.00)	86,664.00	611.00	1,327.00	38.00	72.00	2,163.00	1,025.00		91,900.00
23200010	Copperopolis Cemetery	10,768.00	(208.00)	10,560.00	74.00	162.00	5.00	9.00	207.00	125.00		11,142.00
23300010	Moke Hill Cemetery	12,892.00	(246.00)	12,646.00	87.00	194.00	6.00	10.00	408.00	150.00		13,501.00
23400010	Murphys Cemetery	52,362.00	(1,022.00)	51,339.00	362.00	786.00	23.00	42.00	1,452.00	608.00		54,612.00
23500010	Rail Road Flat Cemetery	2,445.00	(45.00)	2,400.00	16.00	37.00	1.00	2.00	93.00	28.00		2,577.00
23600010	San Andreas Cemetery	25,970.00	(502.00)	25,468.00	177.00	390.00	11.00	21.00	868.00	301.00		27,236.00
23800010	Vallecito Cemetery	12,560.00	(240.00)	12,319.00	86.00	189.00	5.00	10.00	315.00	146.00		13,070.00
23900010	West Point Cemetery	26,723.00	(509.00)	26,214.00	178.00	401.00	12.00	21.00	965.00	310.00		28,101.00
24100010	Calaveras Public Utility	114,014.00	(2,199.00)	111,816.00	775.00	1,711.00	49.00	91.00	3,538.00	1,323.00		119,303.00
24200010	Union Public Utility	119,691.00	(2,329.00)	117,362.00	826.00	1,797.00	52.00	97.00	3,052.00	1,389.00		124,575.00
24300010	Valley Springs Sanitary	114,771.00	(2,250.00)	112,521.00	801.00	1,723.00	50.00	94.00	2,648.00	1,332.00		119,169.00
25200010	Moke Hill Sanitary	23,613.00	(448.00)	23,165.00	158.00	354.00	10.00	19.00	684.00	274.00		24,664.00
25300010	Murphys Sanitary	115,112.00	(2,257.00)	112,855.00	797.00	1,728.00	50.00	93.00	3,418.00	1,336.00		120,277.00
25400010	San Andreas Sanitary	56,056.00	(1,099.00)	54,957.00	383.00	841.00	24.00	45.00	2,420.00	650.00		59,320.00
26100010	Angels Vet Memorial	108,699.00	(2,103.00)	106,596.00	750.00	1,632.00	47.00	88.00	2,288.00	1,261.00		112,662.00
26200010	E. Pass Vet Memorial	70,050.00	(1,363.00)	68,687.00	484.00	1,052.00	30.00	57.00	1,760.00	813.00		72,883.00
26300010	J. Lind Vet Memorial	176,516.00	(3,389.00)	173,126.00	1,209.00	2,650.00	76.00	142.00	3,560.00	2,048.00		182,811.00
26400010	Moke Hill Vet Memorial	11,111.00	(215.00)	10,896.00	75.00	167.00	5.00	9.00	376.00	129.00		11,657.00
26600010	W. Point Vet Memorial	10,456.00	(195.00)	10,261.00	69.00	157.00	5.00	8.00	327.00	121.00		10,948.00
27100010	C.C.W.D.	906,876.00	(17,474.00)	889,402.00	6,214.00	13,613.00	392.00	730.00	21,166.00	10,522.00		942,039.00
27200010	Mark Twain Health Care Dist	1,063,794.00	(20,499.00)	1,043,295.00	7,290.00	15,968.00	460.00	857.00	24,817.00	12,342.00		1,105,029.00
27300010	San Andreas Park & Rec	31,371.00	(608.00)	30,763.00	213.00	471.00	14.00	25.00	1,080.00	364.00		32,930.00
30100010	Mark Twain Elementary	3,665,467.00	-	3,665,467.00	25,278.00	55,021.00	3,399.00	3,853.00	71,909.00	42,527.00		3,867,454.00
31100010	Bret Harte Union High	10,125,244.00	-	10,125,244.00	69,893.00	151,986.00	-	6,050.00	226,748.00	117,475.00		10,697,396.00
32100010	C.U.S.D.	16,300,183.00	-	16,300,183.00	110,405.00	244,676.00	12,272.00	15,570.00	403,184.00	189,117.00		17,275,407.00
33100010	Vallecito Elementary	6,120,178.00	-	6,120,178.00	42,275.00	91,868.00	-	3,660.00	148,618.00	71,007.00		6,477,606.00

**COUNTY OF CALAVERAS**  
**Estimated Revenue for 2019-20 Budget Year**  
**as of August 7, 2019**

40400010	E. Pass Imprv Dist	1,052,408.00	(20,454.00)	1,031,954.00	7,266.00	15,797.00	455.00	852.00	25,697.00	12,210.00		1,094,231.00
40500010	J. Lind Imp District #6	450,781.00	(8,717.00)	442,064.00	3,110.00	6,767.00	195.00	365.00	9,207.00	5,230.00		466,938.00
40600010	C Cove Impr Dist #7	316,219.00	(6,077.00)	310,142.00	2,166.00	4,747.00	137.00	255.00	6,725.00	3,669.00		327,841.00
40700010	C. Cove Impr Dist #8S	332,325.00	(6,455.00)	325,870.00	2,299.00	4,988.00	144.00	270.00	7,291.00	3,856.00		344,718.00
40800010	E Pass Imp Dist #9S	65,645.00	(1,290.00)	64,356.00	458.00	985.00	28.00	54.00	1,597.00	762.00		68,240.00
41000010	Wilsyville Sewer Imprv	1,386.00	(25.00)	1,361.00	9.00	21.00	1.00	1.00	41.00	16.00		1,450.00
53010010	City of Angels	580,634.00	(11,315.00)	569,319.00	4,016.00	8,716.00	251.00	471.00	14,745.00	6,737.00		604,255.00
57030000	ERAF	8,715,613.00	-	8,715,613.00	59,671.00	130,827.00	3,772.00	7,013.00	-	101,120.00		9,018,016.00
99100010	County School Service	732,838.00	-	732,838.00	5,038.00	11,000.00	317.00	592.00	21,432.00	8,503.00		779,720.00
99500010	S J Delta College	1,288,370.00	-	1,288,370.00	8,726.00	19,339.00	558.00	1,029.00	31,661.00	14,948.00		1,364,631.00
99600010	Yosemite College	2,360,558.00	-	2,360,558.00	16,295.00	35,433.00	1,022.00	1,911.00	53,006.00	27,388.00		2,495,613.00

Updated 3/7/19

73,513,554.00	(227,843.00)	73,285,709.00	503,515.00	1,103,488.00	31,815.00	59,177.00	1,621,033.00	852,918.00	-	77,457,655.00
---------------	--------------	---------------	------------	--------------	-----------	-----------	--------------	------------	---	---------------