



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 2**  
**768 Mountain Ranch Road**  
**San Andreas, CA 95249**  
**9:00 am**  
**Tues. October 22, 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 September 11, 2019:

This Institution is an Equal Opportunity Provider and Employer

Agenda October 22, 2019 MTHCD Special Finance Committee Meeting

6. **Chief Executive Officer's Report:**.....Dr. Smart
  - USDA (SF 271) Outlay Report for October:
7. **Accountant's Report:** Public Comment **Action** .....Mr. Wood
  - September Financials Will Be Presented to The Committee:
  - Investment & Reserve Accounts:
8. **Treasurer's Report:**.....Ms. Atkinson
9. **Comments and Future Agenda Items:**
10. **Next Meeting:**
  - The next meeting will be November 13, 2019.
11. **Adjournment:** **Action**



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**Finance Committee Meeting  
Mark Twain Medical Center Education Center – Classroom 5  
768 Mountain Ranch Rd  
San Andreas, CA 95249  
9:00am  
Wednesday September 11, 2019**

**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 9:00am by Treasurer, Susan Atkinson.

**2. Roll Call:**

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

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

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

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

Hearing none.

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

This Institution is an Equal Opportunity Provider and Employer  
Minutes September 11, 2019 MTHCD Finance Committee Meeting

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

- Finance Committee Meeting Minutes for August 16, 2019:
- Special Finance Committee Meeting Minutes for August 28, 2019:

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

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

### **USDA (SF 271) Outlay Report for September:**

Dr. Smart: Went over the 13<sup>th</sup> request of the USDA Loan which is very healthy and on track; he has a solid proposal from a pharmacist that wants to lease the shelved space so has been meeting with Aspen Street Architects; he has a bid for a generator that will be paid out of the Contingency funds; .

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

- August Financials Will Be Presented to The Committee:

Mr. Wood: Called attention to (pkt pg.11) where the utilities are being paid by the District due to the 30-year lease; the Medical Office Building (MOB) Community Area Maintenance (CAM) is being questioned by the lessor and will have to be resolved; he will bring information on the reserve accounts to the Oct. Finance Committee mtg. and accounting information for the grant funds described in the lease agreement to the Nov. Finance Committee mtg.

Dr. Smart: Entertained ideas on how to manage the lease grant funds since it isn't really a Community Grants event but was an element of the lease that closed May 31, 2019. The MTMC Foundation grant process will entail a more robust discussion between parties, with significant input from District accounting and finance. It will also require some confirmation that the District grants are, in fact, being matched by Dignity Health. As such, the committee's collective opinion was that the process should fall under the Finance Committee as opposed to the ad hoc Grants Committee. Director Radford was involved in the discussion, and she is the chair for the Grants committee. She agreed with shifting the process to the Finance committee. The committee agreed to forward this new strategy to the full board for discussion.

Ms. Radford moved to approve the August Financials. Ms. Hack provided her second. The motion passed 3-0.

## **8. Treasurer's Report:**

Ms. Atkinson: Umpqua Bank representatives will be paying the District a visit after today's meeting.

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

- November Finance Committee Meeting will be November 13, 2019.

This Institution is an Equal Opportunity Provider and Employer  
Minutes September 11, 2019 MTHCD Finance Committee Meeting

- Due to the November Holidays the November Board meeting will be November 20, 2019.
- December Finance Committee Meeting will be December 11, 2019.
- Due to the December Holidays the December Board meeting will be December 18, 2019.

**10. Next Meeting:**

- The next Finance Committee Meeting was changed to October 11, 2019.

**11. Adjournment: Action**

Ms. Radford moved to adjourn the meeting at 9:54. Mr. Hack provided her second. The motion passed 3-0.



# MARK TWAIN HEALTH CARE DISTRICT

P. O. Box 95  
San Andreas, CA 95249  
(209) 754-4468 Phone  
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**Agenda Item:** Financial Reports (as of September, 2019)  
**Item Type:** Action  
**Submitted By:** Rick Wood, Accountant  
**Presented By:** Rick Wood, Accountant

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## **BACKGROUND:**

The September 30, 2019 financial statements are attached for your review and approval.

- The Auditor, Rick Jackson, has sent over a list of items he needs to start the annual audit, and we are currently working to provide those items.
- We have used Calaveras County's projected property tax number to accrue the District's revenue for the coming fiscal year, \$1,105,029 which is slightly higher than the budget number.
- The expense side of the new clinic has begun to see lots of activity, as can be seen in the VSHWC P&L statement.
- The Balance Sheet shows a strong cash position, and also shows the expected growing debt related to the new clinic.
- The Investment & Reserves Report looks great! CalTRUST and Five Star Bank had a good September.

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

	09/30/19		BUDGET			
	Total District	Actual Y-T-D	Clinic	Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	274,105	0	1,200,000	0	0
Revenues	3,676,864	412,812	2,080,234	232,958	0	1,363,672
Total Revenue	4,876,864	686,917	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)	(1,081,819)	(2,271,601)	(924,024)	(652,000)	(839,314)
Total Expenses	(5,071,604)	(1,081,819)	(2,617,721)	(960,069)	(652,000)	(841,814)
Surplus(Deficit)	(194,740)	(394,902)	(537,487)	472,889	652,000	521,858

Mark Twain Health Care District  
Direct Clinic Financial Projections

15 Rooms

VSHWC

1

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
4083.49 Urgent care Gross Revenues	2,097,973		0	0.00%
4083.60 Contractual Adjustments	34,637			
Net Patient revenue	2,063,337	0	0	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	0	0	0.00%
7083.09 Other salaries and wages	(650,053)	(21,091)	(44,045)	6.78%
7083.10 Payroll taxes	(42,278)	(1,583)	(3,410)	8.07%
7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
7083.13 Group Health & Welfare Insurance	(107,259)			0.00%
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)			0.00%
7083.18 Other payroll related benefits	(975)			0.00%
Total taxes and benefits	(190,555)	(1,583)	(3,410)	1.79%
Labor related costs	(840,608)	(22,675)	(47,455)	5.65%
7083.20 Medical - Physicians	(549,564)	(12,184)	(37,184)	6.77%
7083.22 Consulting and Management fees	(101,250)	(29,552)	(67,663)	66.83%
7083.23 Legal - Clinic	0	0	(9,844)	0.00%
7083.25 Registry Nursing personnel	(1,875)			0.00%
7083.26 Other contracted services	(84,563)			0.00%
7083.29 Other Professional fees	(5,625)	(220)	(220)	3.91%
7083.36 Oxygen and Other Medical Gases	(1,599)			0.00%
7083.38 Pharmaceuticals	(68,513)			0.00%
7083.41 Other Medical Care Materials and Supplies	(10,240)	(8,005)	(8,005)	78.17%
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)	(1,445)	(1,445)	1.55%
8870.00 Interest on Debt Service	(269,494)	(60,469)	(60,469)	22.44%
7083.43 Food	(819)			0.00%
7083.46 Office and Administrative supplies	(8,601)	(1,606)	(2,760)	32.09%
7083.69 Other purchased services	(134,280)	(12,817)	(15,057)	11.21%
7083.81 Insurance - Malpractice	(30,265)		(3,000)	9.91%
7083.82 Other Insurance - Clinic			(23,332)	0.00%
7083.85 Telephone and Communications	(10,240)			0.00%
7083.86 Dues and Subscriptions	(1,903)	(586)	(586)	30.79%
7083.87 Outside Training	(4,915)		(199)	4.05%
7083.88 Travel costs	(4,096)			0.00%
7083.89 Recruiting	(20,177)	(6,023)	(9,529)	47.23%
Non labor expenses	(1,777,114)	(132,907)	(239,294)	13.47%
Total Expenses	(2,617,722)	(155,582)	(286,749)	10.95%
Net Expenses over Revenues	(537,487)	(155,582)	(286,749)	53.35%



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

**Rental**

		<b>2019/2020 Budget</b>	<b>Actual Month</b>	<b>Actual Y-T-D</b>	<b>Actual vs Budget</b>
9260.01	Rent Hospital Asset amortized	1,200,000	91,334	274,105	22.84%
		0			
	Rent Revenues	1,200,000	91,334	274,105	22.84%
9520.62	Repairs and Maintenance Grounds	0			
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(55,694)	(160,890)	23.52%
9520.72	Depreciation	(36,045)	(10,241)	(30,826)	85.52%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(65,935)	(191,716)	26.55%
	Net	477,955	25,399	82,389	49.39%
9260.02	MOB Rents Revenue	227,181	16,673	59,701	26.28%
9521.75	MOB rent expenses	(233,024)	(19,825)	(59,475)	25.52%
	Net	(5,843)	(3,152)	226	-3.87%
9260.03	Child Advocacy Rent revenue	5,777	750	2,250	38.95%
9522.75	Child Advocacy Expenses	(5,000)	(158)	(297)	5.95%
	Net	777	592	1,953	251.31%
		1,432,958	108,757	336,056	23.45%
		(960,069)	(85,918)	(251,488)	26.19%
	Summary Net	472,889	22,839	84,568	17.88%

**Mark Twain Health Care District  
Projects, Grants and Support  
9/30/2019**

	<b>2019/2020 Budget</b>	<b>Actual Month</b>	<b>Actual Y-T-D</b>	<b>Actual vs Budget</b>
Project grants and support	652,000	(409,000)	(409,000)	-62.73%
8890.00 Foundation	500,000	0	(372,000)	-74.40%
8890.00 Stay Vertical	52,000	(5,000)	(42,000)	-80.77%
8890.00 Golden Health Grant Awards	100,000			0.00%
Project grants and support	<u>652,000</u>	<u>(5,000)</u>	<u>(414,000)</u>	<u>-63.50%</u>

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

Admin

9/30/2019

	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	26,197	88,389	35.36%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	276,257	25.14%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000	(705)	(13,786)	-91.91%
Summary Revenues	939,844	1,004,488	1,363,672	117,577	350,861	25.73%
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8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(17,492)	(52,654)	14.54%
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8610.10 Payroll taxes			(22,225)	(1,241)	(4,049)	18.22%
8610.12 Vacation, Holiday and Sick Leave			(5,430)			0.00%
8610.13 Group Health & Welfare Insurance		(663)	(59,734)	(1,788)	(7,150)	11.97%
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)	(73)	(1,226)	16.93%
8610.18 Other payroll related benefits			(543)			0.00%
Benefits and taxes	0	(663)	(104,802)	(3,102)	(13,425)	12.81%
Labor Costs	(33,587)	(236,194)	(466,826)	(20,593)	(66,079)	14.15%
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8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(243)	(11,521)	18.73%
8610.23 Legal	(15,195)	(20,179)	(30,000)		(3,793)	12.64%
8610.24 Accounting /Audit Fees	(15,249)	(19,231)	(123,000)	(5,028)	(9,757)	7.93%
8610.43 Food			(1,538)	(124)	(372)	24.20%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(1,554)	(3,573)	17.86%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other				(340)	(1,238)	
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			
8610.82 Insurance	(16,578)	(17,043)	(35,000)		(16,304)	46.58%
8610.83 Licenses and Taxes			0			
8610.85 Telephone and communications			0			
8610.86 Dues and Subscriptions	(12,554)	(14,731)	(19,475)	(120)	(8,315)	42.70%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)			0.00%
8610.88 Travel	(6,758)	(17,363)	(15,375)	(486)	(1,138)	7.40%
8610.89 Recruiting			(10,250)			0.00%
8610.90 Other Direct Expenses	(76,490)	(34,233)	(31,775)	(2,253)	(7,492)	23.58%
Non-Labor costs	(588,716)	(561,957)	(374,988)	(10,147)	(63,503)	16.93%
Total Costs	(622,303)	(798,151)	(841,814)	(30,740)	(129,582)	15.39%
Net	317,541	206,337	521,859	86,837	221,279	42.40%

**Investment & Reserves Report  
30-Sep-19**

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>12/31/2018 Balance</b>	<b>2019 Allocated</b>	<b>2019 Interest</b>	<b>9/30/2019 Balance</b>	<b>Annual Funding Goal</b>
Valley Springs HWC - Operational Reserve Fund	2,200,000	0	0	0	0	0
Capital Improvement Fund	12,000,000	0	0	0	0	0
Technology Reserve Fund	1,000,000	0	0	0	0	0
Lease & Contract Reserve Fund	3,000,000	0	0	0	0	0
Loan Reserve Fund	1,300,000	0	0	0	0	0
Reserves & Contingencies	19,500,000	0	0	0	0	0

<b>CalTRUST</b>	<b>2019 - 2020</b>		<b>Annualized Rates</b>	<b>Duration</b>
	<b>9/30/2019</b>	<b>Interest Earned</b>		
Valley Springs HWC - Operational Reserve Fund	0	0		
Capital Improvement Fund	0	0		
Technology Reserve Fund	0	0		
Lease & Contract Reserve Fund	0	0		
Loan Reserve Fund	0	0		
<b>Total CalTRUST</b>	<b>10,323,958</b>	<b>61,332</b>	2.4% - 2.5%	1 Year or Less
<b>Five Star</b>				
General Operating Fund	135,235	116.29		
Money Market Account	3,702,723	26,021.91		
Valley Springs - Checking	36,259	22.03		
<b>Total Five Star</b>	<b>3,874,218</b>	<b>26,160.23</b>	2.30%	1 Year or Less
<b>Umpqua Bank</b>				
Checking	47,839	0.00		
Money Market Account	4,899	13.71		
Investments	496,716	883.43	1.60%	
<b>Total Savings &amp; CD's</b>	<b>549,454</b>	<b>897.14</b>		
<b>Bank of Stockton</b>	<b>251,807</b>	<b>0</b>	0.00%	1 Year or Less
<b>Total in interest earning accounts</b>	<b>14,999,437</b>	<b>88,389</b>		
<b>Potential Unrealized Loss</b>		<b>0</b>		
<b>Total Without Unrealized Loss</b>		<b>88,389</b>		

Mark Twain Health Care District's (District) Investment Policy No. 22 describes the District's commitment to managing risk by selecting investment products based on safety, liquidity and yield. Per California Government Code Section 53600 et. seq., specifically section 53646 and section 53607, this investment report details all investment-related activity in the current period. District investable funds are currently invested in Umpqua Bank, Five Star Bank, and the CalTRUST investment pool, all of which meet those standards; the individual investment transactions of the CalTRUST Pool are not reportable under the government code. That being said, the District's Investment Policy remains a prudent investment course, and is in compliance with the "Prudent Investor's Policy" designed to protect public funds. The report for this period does reflect any deviation from the District's Investment Policy.

# Mark Twain Healthcare District

## JOURNAL September 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
09/03/2019	Journal Entry	11511		USDA Loan Number 02 Payment withdraw	100.50	100.50 Stockton Bank of		\$12,658.75
				USDA Loan Number 02 Payment withdraw	2210	2210 USDA Loan - VS Clinic	\$12,000.00	
				USDA Loan Number 02 Payment withdraw	8870	8870 Debt Financing Costs	\$658.75	
				USDA Loan Number 01 Payment withdraw	100.50	100.50 Stockton Bank of		\$180,163.58
				USDA Loan Number 01 Payment withdraw	2210	2210 USDA Loan - VS Clinic	\$121,000.00	
				USDA Loan Number 01 Payment withdraw	8870	8870 Debt Financing Costs	\$59,163.58	
							<b>\$192,822.33</b>	<b>\$192,822.33</b>
09/13/2019	Journal Entry	11508		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$8,989.90	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$8,493.00	
				Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$130.35	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$123.15	
				Employer Tax Expense (SoSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$557.37	
				Employer Tax Expense (SoSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$526.57	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$507.00
				SocSec - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,167.88
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,213.61
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,201.68
				Payroll People Invoice Processing Charges	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$319.80
				Payroll People Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$199.87	
				Payroll People Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$119.93	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$7,090.17	
				Payroll deduction payments	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$7,090.17
				Direct Deposit - VSHWC Checking Acct	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$11,730.17
							<b>\$26,230.31</b>	<b>\$26,230.31</b>
09/16/2019	Journal Entry	11512		Amount due via PAD for USDA loan	100.50	100.50 Stockton Bank of		\$646.85
				Amount due via PAD for USDA loan	8870	8870 Debt Financing Costs	\$646.85	
							<b>\$646.85</b>	<b>\$646.85</b>
09/26/2019	Journal Entry	11513		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$8,501.61	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$12,598.46	
				Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$123.27	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$182.67	
				Employer Tax Expense (SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$430.14	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$684.16	
				Employer Tax Expense (SUI & Employment Training) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$66.53	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$611.88
				SocSec - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,228.60
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,547.38
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,372.86
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$66.53
				Payroll People Service fees	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$230.33
				Payroll People Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$43.00	
				Payroll People Expense - VS Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$43.00	
				Labor Laws Supplies from Payroll People for VS Clinic	7083.46	7083.46 Office and Administrative supplies - Clinic	\$144.33	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$7,827.25	
				Payroll Liabilities Bank Withdraw	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$7,827.25
				Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,976.53
				Direct Deposit Payroll for Employees	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$12,783.06
							<b>\$30,644.42</b>	<b>\$30,644.42</b>
09/27/2019	Journal Entry	11514		To Record Cleared Payroll checks	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,976.53	
				To Record Cleared Payroll checks	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$1,976.53
							<b>\$1,976.53</b>	<b>\$1,976.53</b>
09/30/2019	Journal Entry	11509		Rent - Resource Connection	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Rent - Resource Connection	100.30	100.30 Umpqua Bank Checking	\$750.00	
							<b>\$750.00</b>	<b>\$750.00</b>
09/30/2019	Journal Entry	11515		September 2019 Rent for San Andreas Medial & Professional Offices - Bldg E	9260.02	9260.02 MOB Rents Revenue		\$12,627.30
				September 2019 Rent for San Andreas Medial & Professional Offices - Bldg E	100.30	100.30 Umpqua Bank Checking	\$12,627.30	
							<b>\$12,627.30</b>	<b>\$12,627.30</b>
09/30/2019	Journal Entry	11516		September 2019 Monthly Amortization Schedule	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				September 2019 Monthly Amortization Schedule	9260.01	9260.01 Deferred Lease Income		\$26,840.80
				September 2019 Monthly Amortization Schedule	2219	2219 Capital Lease		\$8,665.79
				September 2019 Monthly Amortization Schedule	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				September 2019 Monthly Amortization Schedule	9260.01	9260.01 Deferred Lease Income		\$64,493.41
							<b>\$100,000.00</b>	<b>\$100,000.00</b>
09/30/2019	Journal Entry	11517		Sept 2019 Additional Monthly Amortization Schedule	9520.72	9520.72 Depreciation	\$10,241.21	
				Sept 2019 Additional Monthly Amortization Schedule	2219	2219 Capital Lease		\$10,241.21
							<b>\$10,241.21</b>	<b>\$10,241.21</b>

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
09/30/2019	Journal Entry	11518		September 2019 Accrual Deferred Reimbursement Calaveras County	2129	2129 Other Third Party Reimbursement - Calaveras County	\$92,085.75	
				September 2019 Accrual Deferred Reimbursement Calaveras County	9160.00	9160.00 Property Tax Revenues - District		\$92,085.75
							<b>\$92,085.75</b>	<b>\$92,085.75</b>
09/30/2019	Journal Entry	11519		Minority Interest MTMC OPS	750.03	750.03 Minority Interest MTSJ Ops	\$1,440.14	
				Minority Interest MTMC INVEST	750.04	750.04 Minority Interest MTSJ Invest		\$734.70
				Minority Interest MTMC	170.00	170.00 Minority Interest in MTMC		\$705.44
							<b>\$1,440.14</b>	<b>\$1,440.14</b>
09/30/2019	Journal Entry	SVCCHRG		Service Charge	101.00	101.00 Umpqua Investments		\$65.00
				Service Charge	8610.86	8610.86 Dues & Subscriptions - District	\$65.00	
							<b>\$65.00</b>	<b>\$65.00</b>
<b>TOTAL</b>							<b>\$469,529.84</b>	<b>\$469,529.84</b>

# Mark Twain Healthcare District

## BILL PAYMENT LIST

September 2019

DATE	NUM	VENDOR	AMOUNT
100.60 Five Star Bank			
09/04/2019	15615	Donna Koplen	-2,864.16
09/04/2019	15616	Cheryl Duncan Consulting	-23,704.05
09/04/2019	15617	City of Angels	-170.40
09/04/2019	15618	MTMC Nutritional Services	-124.00
09/04/2019	15619	PG&E 46578486352 VS Clinic # 10	0.00
09/04/2019	15620	PG&E 46995152991 VS Clinic # 9	-334.21
09/04/2019	15621	Arnaudo Bros., L.P.	-19,825.05
09/04/2019	15622	Dr. Randall Smart	-85.84
09/04/2019	15623	Van Lieshout, Patrick	-12,000.00
09/04/2019	15624	Helen & Company Advertising Inc.	-247.50
09/04/2019	15625	Mark Twain Medical Ctr	-5,000.00
09/04/2019	15626	Streamline	-200.00
09/04/2019	15627	PG&E 46578486352 VS Clinic # 10	-354.27
09/05/2019	15628	Your Type Graphic Design	-1,295.99
09/06/2019	15629	PG&E 74021406306 SAFMC	-769.64
09/06/2019	15630	Calaveras Telephone	-478.59
09/06/2019	15631	Dr. Joana Motiu	-3,676.25
09/06/2019	15632	TouchPoint Medical	-13,425.50
09/10/2019	15633	Hstar, Inc.	-310.97
09/10/2019	15634	Outlet Tek	-40.50
09/10/2019	15635	Aspen Street Architects	-3,809.39
09/10/2019	15636	McKesson Medical Surgical	-4,455.21
09/10/2019	15637	AT&T 248 134-7000	-37.36
09/10/2019	15638	AT&T 457-7	-4.64
09/10/2019	15639	AT&T OneNet	-1,169.16
09/10/2019	15640	PG&E 39918320076 Cancer	-345.23
09/10/2019	15641	PG&E 71068388090 Pain Mgmt	-816.48
09/10/2019	15642	PG&E 89195984003 Cancer/Infusion	-899.08
09/10/2019	15643	Anthem Blue Cross	-1,787.52
09/10/2019	15644	PG&E 11152462708 SOMO	-2,532.58
09/10/2019	15645	Calaveras Power Agency	-28,959.05
09/10/2019	15646	JWT & Associates, LLP	-3,935.00
09/10/2019	15647	Henry Schein Dental	-134,491.72
09/11/2019	15648	Dignity Health Central Verification Unit	-200.00
09/12/2019	ACH 11	Umpqua Bank Credit Card	-6,533.46
09/18/2019	15649	Condor Earth Technologies, Inc.	-1,519.94
09/18/2019	15650	AT&T 754-9362	-1,046.05
09/18/2019	15651	BETA Healthcare Group	-73.00
09/18/2019	15652	PG&E 07532672789-5 James Dalton(Angels Camp)	-163.19
09/18/2019	15653	PG&E 2306121143-1 ortho	-1,273.02
09/18/2019	15654	Campora Propane	-20.84
09/18/2019	15655	PG&E 42630399709 Hospital	-5,491.49
09/18/2019	15656	Mobile Modular	-383.84



DATE	NUM	VENDOR	AMOUNT
09/18/2019	15657	Kirk Stout	-83.13
09/18/2019	15658	Peggy Stout	-586.00
09/18/2019	15659	RJ Pro Innovative I.T. Services	-99.00
09/18/2019	15660	Harvard M. Robbins, M.D.	-8,507.94
09/23/2019	15661	J.M. Keckler Medical Sales, Inc.	-6,563.70
09/23/2019	15662	Calaveras County Water District	-198.90
09/23/2019	15663	East Bay Restaurant Supply Inc	-1,232.48
09/23/2019	15664	RJ Pro Innovative I.T. Services	-600.00
09/23/2019	15665	City Signs	-6,468.42
09/23/2019	15666	Gateway Press	-132.35
09/23/2019	15667	Seats & Stations	-3,249.03
09/23/2019	15668	MTMC Nutritional Services	-124.00
09/23/2019	15669	J.M. Keckler Medical Sales, Inc.	-9,091.45
09/26/2019	15670	Cejka Search	-6,000.00
09/26/2019	15671	Condor Earth Technologies, Inc.	-1,307.50
09/26/2019	15672	Kirk Stout	-75.00
09/26/2019	15673	Alpine Natural Gas	-9.18
09/26/2019	15674	Ann Radford	-100.00
09/26/2019	15675	Debbie Sellick	-100.00
09/26/2019	15676	Lin Reed	-100.00
09/26/2019	15677	Susan Atkinson	-100.00
09/26/2019	15678	Talibah Al-Rafiq	-100.00
09/26/2019	15679	RJ Pro Innovative I.T. Services	-7,389.69
09/26/2019	15680	Gasper's Electric	-795.91
<b>Total for 100.60 Five Star Bank</b>			<b>\$ -337,867.85</b>

# Mark Twain Healthcare District

## TRANSACTION REPORT

August 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT	SPLIT	AMOUNT	BALANCE
08/30/2019	Bill	August 2019	Umpqua Bank Credit Card	Meeting Registrations and Hotel stays for various Conferences	8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	2000 Accounts Payable	3,475.00	3,475.00
08/30/2019	Bill	August 2019	Umpqua Bank Credit Card	IT purchase from Costco for VSHWC	7083.69 Other purchased services - Clinic	2000 Accounts Payable	2,035.84	5,510.84
08/30/2019	Bill	August 2019	Umpqua Bank Credit Card	Hiring / Recruiting for VSHWC	7083.89 Recruiting - Clinic	2000 Accounts Payable	189.79	5,700.63
08/30/2019	Bill	August 2019	Umpqua Bank Credit Card	Storage for VSHWC	7083.46 Office and Administrative supplies - Clinic	2000 Accounts Payable	140.00	5,840.63
08/30/2019	Bill	August 2019	Umpqua Bank Credit Card	Office Supplies for District office	8610.46 Office and Administrative Supplies - District	2000 Accounts Payable	692.83	6,533.46
<b>TOTAL</b>							<b>\$6,533.46</b>	

# Mark Twain Healthcare District

## BALANCE SHEET

As of September 30, 2019

	TOTAL	
	AS OF SEP 30, 2019	AS OF SEP 30, 2018 (PY)
<b>ASSETS</b>		
Current Assets		
Bank Accounts		
100.30 Umpqua Bank Checking	47,838.63	101,756.04
100.40 Money Market - Umpqua	4,899.27	521,889.67
100.50 Stockton Bank of	251,807.20	384,706.92
100.60 Five Star Bank	121,455.98	
100.70 Five Star Bank - MMA	3,702,723.35	
100.80 Five Star Bank - Valley Springs Health & WC Checking	36,258.77	
<b>Total Bank Accounts</b>	<b>\$4,164,983.20</b>	<b>\$1,008,352.63</b>
Accounts Receivable		
1200 Accounts Receivable	31,398.15	93,256.13
<b>Total Accounts Receivable</b>	<b>\$31,398.15</b>	<b>\$93,256.13</b>
Other Current Assets		
101.00 Umpqua Investments	496,716.35	711,959.21
103.00 CalTRUST	10,323,958.48	
1069 Due from Calaveras County - New GL#	1,105,029.00	
115.05 Due From Calaveras County	-55,651.96	248,001.00
115.20 Accrued Lease Revenue	11,994.27	0.00
130.00 Prepaid Expenses		
130.20 Prepaid Malpractice	0.00	11,644.61
130.40 Prepaid Valley Springs Clinic	613,263.39	
<b>Total 130.00 Prepaid Expenses</b>	<b>613,263.39</b>	<b>11,644.61</b>
1499 Undeposited Funds	0.00	-3,873.22
<b>Total Other Current Assets</b>	<b>\$12,495,309.53</b>	<b>\$967,731.60</b>
<b>Total Current Assets</b>	<b>\$16,691,690.88</b>	<b>\$2,069,340.36</b>
Fixed Assets		
150.00 Land and Land Improvements		
150.10 Land	1,189,256.50	1,189,256.50
150.20 Land Improvements	150,307.79	150,307.79
<b>Total 150.00 Land and Land Improvements</b>	<b>1,339,564.29</b>	<b>1,339,564.29</b>
151.00 Buildings and Improvements		
151.10 Building	2,123,677.81	2,123,677.81
151.20 Building Improvements	2,276,955.79	2,276,955.79
151.30 Building Service Equipment	168,095.20	168,095.20
<b>Total 151.00 Buildings and Improvements</b>	<b>4,568,728.80</b>	<b>4,568,728.80</b>
152 CIP		
152.1 CIP Consulting Services		
152.10 Fixed Equipment	698,156.25	698,156.25
152.15 Furniture & Furnishings	7,813.00	0.00
152.92 CIP - VS Clinic Land Costs	1,223,259.79	984,233.37

	TOTAL	
	AS OF SEP 30, 2019	AS OF SEP 30, 2018 (PY)
160.00 Accumulated Depreciation	-5,342,143.00	-5,324,701.00
<b>Total Fixed Assets</b>	<b>\$7,176,781.93</b>	<b>\$2,265,981.71</b>
Other Assets		
170.00 Minority Interest in MTMC	247,554.57	14,510,261.00
180.00 Bond Issue Costs		
180.10 Bond Issue Costs	141,088.00	141,088.00
180.20 Accumulated Amortization	-141,088.00	-141,088.00
<b>Total 180.00 Bond Issue Costs</b>	<b>0.00</b>	<b>0.00</b>
180.30 Intangible Assets	0.00	0.00
180.50 Land Lease Legal Fees	28,081.11	28,081.11
180.55 Accumulated Amortization-LLLF	-28,081.11	-26,312.11
180.60 Capitalized Lease Negotiations	357,567.49	356,177.62
<b>Total 180.30 Intangible Assets</b>	<b>357,567.49</b>	<b>357,946.62</b>
2219 Capital Lease	6,731,000.00	
<b>Total Other Assets</b>	<b>\$7,336,122.06</b>	<b>\$14,868,207.62</b>
<b>TOTAL ASSETS</b>	<b>\$31,204,594.87</b>	<b>\$19,203,529.69</b>
<b>LIABILITIES AND EQUITY</b>		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	1,031,070.54	0.00
<b>Total Accounts Payable</b>	<b>\$1,031,070.54</b>	<b>\$0.00</b>
Other Current Liabilities		
200.00 Accts Payable & Accrued Expenses		
200.10 Other Accounts Payable	5,692.34	11,747.50
200.40 Accrued Utilities	38,218.30	41,022.07
<b>Total 200.00 Accts Payable &amp; Accrued Expenses</b>	<b>43,910.64</b>	<b>52,769.57</b>
210.00 Deide Security Deposit	2,275.00	2,275.00
211.00 Valley Springs Security Deposit	1,000.00	1,000.00
220.10 Due to MTMC - Rental Clearing	0.00	39,548.43
226 Deferred Rental Revenue	38,393.35	-152.07
24000 Payroll Liabilities	5,892.81	12,102.39
<b>Total Other Current Liabilities</b>	<b>\$91,471.80</b>	<b>\$107,543.32</b>
<b>Total Current Liabilities</b>	<b>\$1,122,542.34</b>	<b>\$107,543.32</b>
Long-Term Liabilities		
2128.01 Deferred Capital Lease	1,988,369.64	
2128.02 Deferred Utilities Reimbursement	3,611,630.36	
2129 Other Third Party Reimbursement - Calaveras County	828,771.75	
2210 USDA Loan - VS Clinic	4,643,839.02	384,591.92
<b>Total Long-Term Liabilities</b>	<b>\$11,072,610.77</b>	<b>\$384,591.92</b>
<b>Total Liabilities</b>	<b>\$12,195,153.11</b>	<b>\$492,135.24</b>
Equity		
290.00 Fund Balance	648,149.41	648,149.41
291.00 PY - Minority Interest MTMC	19,720,638.00	19,720,638.00
3000 Opening Bal Equity	0.03	0.03
3900 Retained Earnings	-964,443.19	-1,479,669.97
Net Income	-394,902.49	-177,723.02

	TOTAL	
	AS OF SEP 30, 2019	AS OF SEP 30, 2018 (PY)
Total Equity	\$19,009,441.76	\$18,711,394.45
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>\$31,204,594.87</b>	<b>\$19,203,529.69</b>

**Mark Twain Health Care District  
List of Renters and Leases  
September 30, 2019**

10/15/2019

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	
							First Floor	704 Mountain 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 9/2019	
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 9/2019	
San Andreas FMC	7/1/2014	7/1/2019	6/30/2024	CPI	5 years	7/1/2019	103 / 104	see above	Y	Clinic	\$ 7,456.93	3.24	*	\$ 7,456.93	2,304	Current thru 9/2019	
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 9/2019	
Total MOB lease Income											\$17,136.51	\$1,657.50	\$18,794.01	6,500			
<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 9/2019	
<u>Hospital Lease Agreement w/Corporation</u>																	
Mark Twain Medical Center	1/1/1990	1/1/1990			30 years	12/31/2019		768 Mountain Ranch Rd	Reimburse	Hospital	\$ -		N/A	\$ -			
<u>Office Lease</u>																	
San Andreas Medical and Professional Offices (Arnaudo Bros)	3/1/2007	7/1/2019		3.0	5 years	2/28/2027	First Floor	704 Mountain Ranch Rd, Building E	N	Office	\$12,627.30		\$2,314.71	\$14,942.01	6,500	Rent increases 3% each year. <b>CAM IS NOT BEING PAID</b>	
<u>Land Lease</u>																	
Jake Koplen	5/3/1994	5/3/1994			50 years	5/2/2044		Parcel 5, 700 Mountain Ranch Road, MOB Bldgs A,B,C	Y	Land	\$ 481.42		N/A	\$ 481.42	N/A	<b>UNTIL ACCT RECONCILED</b> 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