



P. O. Box 95
San Andreas, CA 95249
(209) 754-4468 Phone
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Special Finance Committee Meeting
Mark Twain Medical Center Education Center – Classroom 5
768 Mountain Ranch Road
San Andreas, CA 95249
9:00 am
Thurs. January 16, 2020

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.

This Institution is an Equal Opportunity Provider and Employer

Agenda – Jan. 16, 2020 MTHCD Finance Committee Meeting

A. Un-Approved Minutes:

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

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

- Foundation Grant Request - \$300,000 Copperopolis Clinic:

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

- Nov. & Dec. Financials Will Be Presented to The Committee:
- Investment & Reserve Accounts:
- 2019 Audit:

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

- Reserve Account Allocations:

9. Comments and Future Agenda Items:

10. Next Meeting:

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

11. Adjournment: **Action**

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Agenda – Jan. 16, 2020 MTHCD Finance Committee Meeting



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Finance Committee Meeting
Mark Twain Medical Center Education Center – Classroom 5
768 Mountain Ranch Road
San Andreas, CA 95249
9:00 am
Wed. December 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 by Treasurer, Susan Atkinson at 9:03 am

2. Roll Call:

Present for roll call was Ms. Atkinson and Ms. Hack with one vacant seat.

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

Ms. Hack moved to approve the Agenda. Ms. Atkinson provide her second and the motion passed 2-0.

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 November 13, 2019:**

Public Comment: Hearing None.

This Institution is an Equal Opportunity Provider and Employer

Minutes Dec. 11, 2019 MTHCD Finance Committee Meeting

Ms. Hack moved to approve the Consent Agenda. Ms. Atkinson provide her second and the motion passed 2-0.

6. Chief Executive Officer's Report:

Dr. Smart: Received the Form 271 late on Monday. It was lacking information so will not be available until the next meeting; there is still \$600k (+/-) being held until Diede Construction has satisfied the punch list items.

- **Foundation Grant Request - \$300,000 Copperopolis Clinic:**

Ms. Cantrell: Was just informed that the District's donation to the mammography equipment will require an additional OSHPD change pushing the completion out to Feb.

Dr. Smart: The following items were in consideration of the District granting additional funds to the MTMC Foundation for the purpose of relocating the Copperopolis Clinic to 421 Sawmill in Copperopolis (1) the District would review the lease between MTMC & the Copper Valley Properties, landlord, (not yet completed) and would see Dignity match funds in the same increments as granted by the District to the Foundation i.e.: the mammography equipment (\$372k) and now the relocation of the Copperopolis Clinic (\$300k). In the meantime, Dignity has expressed their desire to follow *Article III Dignity Health Duties* from the May 31, 2019 Lease with the District allowing (in part).....Dignity to make a *one-time cash donation to the Foundation of the same amount as the District Grant not to exceed One Million Dollars (\$1,000,000.00). 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.*

Ms. Cantrell: Next Tues. the Foundation Board will review/approve the \$300k gift agreement with the District and would like to invite Ms. Reed and Dr. Smart to join Mr. Archer and herself for a tour of the proposed Copperopolis Clinic property. The District is granting \$300k and the Foundation has fund raising plans for an additional \$25k but expects the budget will be about \$450-750 due to plumbing issues with the County. She will expedite getting the budget to the District. In addition, she'd like to propose that the remainder of the \$1,000,000,00 (\$328k) be granted by the District to freshen up the MTMC surgical suites.

Dr. Smart: Needs the following items to put the Copperopolis Clinic Relocation project on the Jan. Finance Committee meeting agenda (1) gift agreement with Mr. Archer and Jon Van Boening's signature affixed (2) project draft budget (3) assurance from Dignity to match the District's gift and to finish the project (4) plan to address cost overruns (usually 10-15%).

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

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

Mr. Wood: Was not able to prepare the Nov. Financials as the Accounting Position has not been filled yet (vacated Nov 18, 2019) however he has been backfilling for the open position and keeping the bills paid. He plans to have the Nov. and Dec. Financials available at the Jan. meeting; USDA responded to Mr. Jackson, JWT so the audit is moving along, and he expects to see a clean audit report presented to the Board in Jan.; there are two CD's maturing at Umpqua Bank that will be moved to Bank of Stockton which is offering a good return in addition to extending free banking to employees.

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Minutes Dec. 11, 2019 MTHCD Finance Committee Meeting

- **Investment & Reserve Accounts:**

Mr. Wood: The District is very liquid and he recommends staying the course with the investments that are in place because they were well thought out and adheres to code requirements.

Dr. Smart: Looks at three things when it comes to investments (1) what is the risk? (2) is it legal? (3) does it comply with the District's investment policy?

8. Treasurer's Report:

- **Reserve Account Allocations:**

Item Tabled:

- **Consideration to fill seat on Finance Committee:**

Dr. Smart: Information will be presented at the Board meeting on how to fill the seat.

9. Comments and Future Agenda Items:

The next meeting's agenda will include the Draft Audit, Nov. and Dec. Financials and an update on the Foundation Grant request to relocate the Copperopolis Clinic.

10. Next Meeting:

Special Finance Committee Meeting will be held on Jan. 16, 2020 at 9am.

To accommodate Rick Wood, CFO and auditor, Rick Jackson, JWT the Board will meet on Jan. 21st at 9am instead of Jan 22nd.

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

11. Adjournment: Action

Ms. Hack moved to adjourn the meeting at 10:09am. Ms. Atkinson provide her second and the motion passed 2-0.

GIFT AGREEMENT

This agreement, dated this January 4, 2020, between the Mark Twain Health Care District (Donor) and Mark Twain Medical Center Foundation, a non-for-profit corporation is as follows:

WHEREAS, the donor desires to make a gift to the Foundation for the benefit of Mark Twain Medical Center's Rural Health Clinic in Copperopolis, CA which will be credited to the Foundation's Copper Valley Temporarily Restrict Fund, and

WHEREAS, the Foundation and Mark Twain Medical Center are relying on the proceeds of said gift to fund tenant improvements at 421 Sawmill, Copperopolis, CA

THEREFORE, the parties do hereby agree as follows:

1. The Recitals to this Agreement are true and correct and are incorporated herein.
2. The Donor pledges to make a gift to the Foundation of \$300,000 payable by February 14, 2020.
3. Pledge payments are to be made payable to Mark Twain Medical Center Foundation and sent to 768 Mountain Ranch Road, San Andreas, CA 95249. The pledge schedule will coincide with the following:
 - a. The Donor has the opportunity to review the property lease agreement between MTMC and Copper Valley Properties for the property located at 421 Sawmill, Copperopolis, CA;
 - b. The Donor has the opportunity to review the associated project budget for tenant improvements at 421 Sawmill, Copperopolis, CA;
 - c. Per the lease agreement between the Mark Twain Health Care District and Dignity Health (signed May 2019) upon receipt of Dignity Health match of \$300,000 gift, the Foundation Board will place the gift in a "Copper Valley Board Designated Temporarily

Restricted Fund" for use by MTMC towards Tenant Improvements and medical technologies at 421 Sawmill, Copperopolis CA. If funds are not needed for the project they will be returned to the Foundation's Unrestricted Fund.

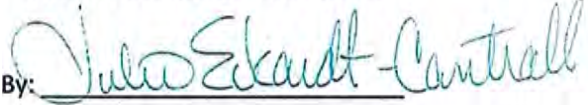
4. The gift will be used as follows:
 - a. The Donor's funds are to be used for tenant improvements and medical technologies to benefit the residents of Copperopolis and surrounding area.
5. Recognition:
 - a. The parties agree that in recognition of and the Foundation's reliance on the donor's pledge of \$300,000, the Donor will be acknowledged with a plaque in the lobby or exterior entrance wall of the new location.
 - b. The Donor grants the Foundation, Dignity Health, and Mark Twain Medical Center full and complete rights to use the name specified in the Agreement for all purposes related to MTMC and the Foundation.
6. The parties agree that the Donor's pledge obligation and the above recognition opportunity are contingent on and subject to approval by Dignity Health's Central California Division Area Leader.
7. In the event the entire \$300,000 is not received by the Foundation as set forth herein, MTMC, may at its option, delete the Donor's name from the recognition,
8. The recognition in the Copper Valley Clinic (421 Sawmill, Copperopolis) shall continue until the earlier of: (a) MTMC ceases to use the building for its current purposes; (b) the building requires major renovation or re-building; or (c) MTMC ceases to operate in the building.
9. The parties agree that MTMC reserves the right to remove recognition in circumstances where its best interests are not served by the continued recognition, such as legal or other deemed impropriety on the part of the Donor.

10. The Donor understand that the Foundation and MTMC will rely to its detriment on the fulfillment of this pledge as set forth above.

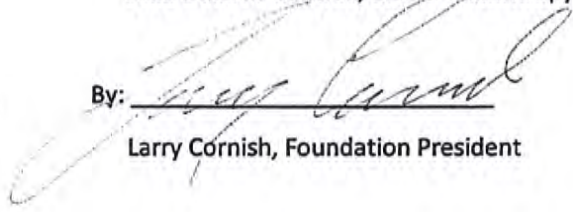
IN WITNESS WHEREOF, the parties hereto, intending to be legally bound, have executed this agreement on the day set forth above.

By: _____

Randy Smart, MD, Executive Director of
Mark Twain Health Care District

By:  _____

Julie Eckardt-Cantrall, Chief Philanthropy Officer

By:  _____

Larry Cornish, Foundation President

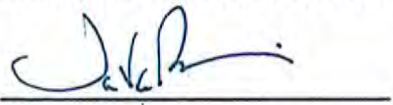
Reviewed and Approved:

12/18/19

By:  _____

Doug Archer, Mark Twain Medical Center
President and Chief Executive Officer

12/19/19

By:  _____

Jon VanBoening, Dignity Health
Central California Division Area Leader

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

	Total District	11/30/19			
		Actual Y-T-D	Clinic	BUDGET	
			Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	456,670	0	1,200,000	0
Revenues	3,676,864	659,737	2,080,234	232,958	0
Total Revenue	4,876,864	1,116,407	2,080,234	1,432,958	0
Non-Cash depr expense	(384,665)		(346,120)	(36,045)	0
Expenses	(4,686,939)	(1,674,797)	(2,271,601)	(924,024)	(652,000)
Total Expenses	(5,071,604)	(1,674,797)	(2,617,721)	(960,069)	(652,000)
Surplus(Deficit)	(194,740)	(558,389)	(537,487)	472,889	652,000
				521,858	

Mark Twain Health Care District
Direct Clinic Financial Projections

15 Rooms
VSHWC

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
4083.49 Urgent care Gross Revenues	2,097,973	1135	1135	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)	(73,859)	(176,962)	27.22%
7083.10 Payroll taxes	(42,278)	(4,055)	(12,413)	29.36%
7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
7083.13 Group Health & Welfare Insurance	(107,259)	(923)	(2,769)	2.58%
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)	13.08%
7083.18 Other payroll related benefits	(975)			0.00%
Total taxes and benefits	(190,555)	(4,978)	(16,881)	8.86%
Labor related costs	(840,608)	(78,837)	(193,843)	23.06%
7083.20 Medical - Physicians	(549,564)	21,667	(57,184)	10.41%
7083.22 Consulting and Management fees	(101,250)	(21,783)	(119,531)	118.06%
7083.23 Legal - Clinic	0	(1,432)	(21,860)	0.00%
7083.25 Registry Nursing personnel	(1,875)			0.00%
7083.26 Other contracted services	(84,563)	(4,884)	(19,266)	22.78%
7083.29 Other Professional fees	(5,625)	(600)	681	-12.12%
7083.36 Oxygen and Other Medical Gases	(1,599)	(192)	(393)	24.57%
7083.38 Pharmaceuticals	(68,513)			0.00%
7083.41 Other Medical Care Materials and Supplies	(10,240)	(9,116)	(41,710)	407.32%
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)	(6,357)	(9,595)	10.29%
8870.00 Interest on Debt Service	(269,494)		(60,469)	22.44%
7083.43 Food	(819)	(109)	(109)	13.36%
7083.46 Office and Administrative supplies	(8,601)	(4,272)	(12,053)	140.13%
7083.69 Other purchased services	(134,280)	(8,506)	(25,983)	19.35%
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)	(1,158)	(1,158)	11.31%
7083.86 Dues and Subscriptions	(1,903)	(2,491)	(3,210)	168.68%
7083.87 Outside Training	(4,915)		(199)	4.05%
7083.88 Travel costs	(4,096)	(222)	(222)	5.41%
7083.89 Recruiting	(20,177)		(11,529)	57.14%
Non labor expenses	(1,777,114)	(39,456)	(410,122)	23.08%
Total Expenses	(2,617,722)	(118,293)	(603,965)	23.07%
Net Expenses over Revenues	(537,487)	(118,293)	(603,965)	112.37%

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

Rental

		2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
9260.01	Rent Hospital Asset amortized	1,200,000	91,265	456,670	38.06%
		0			
	Rent Revenues	1,200,000	91,265	456,670	38.06%
9520.62	Repairs and Maintenance Grounds	0	(810)	(2,056)	
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(87,328)	(303,049)	44.31%
9520.72	Depreciation	(36,045)	(10,172)	(51,205)	142.06%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(98,311)	(356,310)	49.35%
	Net	477,955	(7,045)	100,360	87.40%
9260.02	MOB Rents Revenue	227,181	16,673	93,047	40.96%
9521.75	MOB rent expenses	(233,024)	(19,825)	(99,125)	42.54%
	Net	(5,843)	(3,152)	(6,078)	104.02%
9260.03	Child Advocacy Rent revenue	5,777	750	3,750	64.91%
9522.75	Child Advocacy Expenses	(5,000)		(297)	5.95%
	Net	777	750	3,453	444.36%
		1,432,958	108,689	553,468	38.62%
		(960,069)	(118,136)	(455,732)	47.47%
	Summary Net	472,889	(9,447)	97,735	20.67%

**Mark Twain Health Care District
Projects, Grants and Support
11/30/2019**

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
Project grants and support	652,000		(419,000)	-64.26%
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			0.00%
Project grants and support	652,000	0	(419,000)	-64.26%

Mark Twain Health Care District
General Administration Financial Projections

Admin

11/30/2019

	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	22,441	146,851	58.74%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	460,429	41.91%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000	(14,455)	(45,475)	-303.16%
Summary Revenues	939,844	1,004,488	1,363,672	100,072	561,805	41.20%
8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(17,273)	(86,706)	23.95%
8610.10 Payroll taxes			(22,225)	(775)	(5,587)	25.14%
8610.12 Vacation, Holiday and Sick Leave			(5,430)			0.00%
8610.13 Group Health & Welfare Insurance		(663)	(59,734)	(1,788)	(10,725)	17.95%
8610.14 Group Life Insurance			(579)			0.00%
8610.15 Pension and Retirement			(9,051)		(1,000)	11.05%
8610.16 Workers Compensation insurance			(7,240)		(1,226)	16.93%
8610.18 Other payroll related benefits			(543)			0.00%
Benefits and taxes	0	(663)	(104,802)	(2,562)	(18,538)	17.69%
Labor Costs	(33,587)	(236,194)	(466,826)	(19,835)	(105,244)	22.54%
8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(1,318)	(12,937)	21.04%
8610.23 Legal	(15,195)	(20,179)	(30,000)	(4,839)	(13,411)	44.70%
8610.24 Accounting /Audit Fees	(15,249)	(19,231)	(123,000)	(17)	(11,197)	9.10%
8610.43 Food			(1,538)	(248)	(620)	40.33%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(760)	(7,279)	36.40%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other				(441)	(2,018)	
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)	(420)	
8610.82 Insurance	(16,578)	(17,043)	(35,000)		(16,209)	46.31%
8610.83 Licenses and Taxes			0			
8610.85 Telephone and communications			0			
8610.86 Dues and Subscriptions	(12,554)	(14,731)	(19,475)	(457)	(11,802)	60.60%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)	500	500	-3.25%
8610.88 Travel	(6,758)	(17,363)	(15,375)	(662)	(2,450)	15.94%
8610.89 Recruiting			(10,250)	(303)	(303)	2.96%
8610.90 Other Direct Expenses	(76,490)	(34,233)	(31,775)	(1,035)	(12,710)	40.00%
Non-Labor costs	(588,716)	(561,957)	(374,988)	(10,000)	(90,855)	24.23%
Total Costs	(622,303)	(798,151)	(841,814)	(29,834)	(196,099)	23.29%
Net	317,541	206,337	521,859	70,237	365,706	70.08%

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

Reserve Funds	Minimum Target	12/31/2018 Balance	2019 Allocated	2019 Interest	11/30/2019 Balance	Annual Funding Goal
Valley Springs HWC - Operational Reserve Fund	2,200,000	0	0	0	0	0
Capital Improvement Fund	12,000,000	0	0	0	0	0
Technology Reserve Fund	1,000,000	0	0	0	0	0
Lease & Contract Reserve Fund	3,000,000	0	0	0	0	0
Loan Reserve Fund	1,300,000	0	0	0	0	0
Reserves & Contingencies	19,500,000	0	0	0	0	0

CalTRUST	11/30/2019	2019 - 2020 Interest Earned	Annualized Rates	Duration
Valley Springs HWC - Operational Reserve Fund	0	0		
Capital Improvement Fund	0	0		
Technology Reserve Fund	0	0		
Lease & Contract Reserve Fund	0	0		
Loan Reserve Fund	0	0		
Total CalTRUST	10,352,885	106,943	2.4% - 2.5%	1 Year or Less
Five Star				
General Operating Fund	215,421	202.53		
Money Market Account	3,209,434	38,446.65		
Valley Springs - Checking	78,964	50.60		
Total Five Star	3,503,819	38,699.78	2.30%	1 Year or Less
Umpqua Bank				
Checking	97,237	0.00		
Money Market Account	4,901	16.58		
Investments	497,039	1,191.17	1.60%	
Total Savings & CD's	599,176	1,207.75		
Bank of Stockton	285,794	0	0.00%	1 Year or Less
Total in interest earning accounts	14,741,674	146,851		
Potential Unrealized Loss		0		
Total Without Unrealized Loss		146,851		

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
November 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
11/07/2019	Journal Entry	11534		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$8,750.78	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$27,121.20	
				Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$126.89	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$393.23	
				Employer Tax Expense (SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$269.12	
				Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,408.11	
				Employer Tax Expense (SUI & Employment Training) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$247.92	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,040.24
				SocSec - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,354.46
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,060.25
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,895.61
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$247.92
				Payroll People Service fees	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$682.60
				Payroll People Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$92.27	
				Payroll People Expense - VS Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$590.33	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$11,598.48	
				Payroll Liabilities Bank Withdraw	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$11,598.48
				Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,211.21
				Direct Deposit Payroll for Employees	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking	\$25,507.56	
							\$50,598.33	\$50,598.33
11/15/2019	Journal Entry	11543		CSDA - Cancelled Conference for Rosanna needs further coding	8610.87	8610.87 Outside Training's - Admin.		\$500.00
				Round Table	100.60	100.60 Five Star Bank		\$5,526.41
				Apple Store	7083.43	7083.43 Food - Clinic	\$109.48	
				Apple Store	7083.46	7083.46 Office and Administrative supplies - Clinic	\$20.38	
				Apple Store	7083.46	7083.46 Office and Administrative supplies - Clinic	\$20.38	
				Blinds.com	7083.46	7083.46 Office and Administrative supplies - Clinic	\$2,356.78	
				USPS - Stamps	7083.46	7083.46 Office and Administrative supplies - Clinic	\$22.00	
				Calaveras Mini Storage	7083.69	7083.69 Other purchased services - Clinic	\$140.00	
				Amazon	7083.69	7083.69 Other purchased services - Clinic	\$85.68	
				Uline	7083.69	7083.69 Other purchased services - Clinic	\$973.31	
				Fleece Sweaters for Clinic	7083.69	7083.69 Other purchased services - Clinic	\$614.12	
				Motherlode Answering Services	7083.85	7083.85 Telephone and Communications - Clinic	\$469.00	
				AT&T - Clinic	7083.85	7083.85 Telephone and Communications - Clinic	\$689.36	
				Staples	8610.46	8610.46 Office and Administrative Supplies - District	\$300.13	
				Siptrunk	8610.46	8610.46 Office and Administrative Supplies - District	\$63.79	
				Cal Net	8610.46	8610.46 Office and Administrative Supplies - District	\$9.95	
				Quickbooks	8610.46	8610.46 Office and Administrative Supplies - District	\$150.00	
				USPS - First class mail	8610.46	8610.46 Office and Administrative Supplies - District	\$2.05	
							\$6,026.41	\$6,026.41
11/18/2019	Journal Entry	11536		Loan Application #13	100.50	100.50 Stockton Bank of	\$420,987.08	
				Loan Application #13	2210	2210 USDA Loan - VS Clinic		\$420,987.08
							\$420,987.08	\$420,987.08

DATE	TRANSACTION TYPE	NUM	NAME MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
11/22/2019	Journal Entry	11541	Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$8,521.90	
			Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$26,737.84	
			Payroll 11/22/19	8610.10	8610.10 Payroll taxes - Admin.	\$123.58	
			Payroll 11/22/19	7083.10	7083.10 Payroll taxes - Clinic	\$387.71	
			Payroll 11/22/19	8610.10	8610.10 Payroll taxes - Admin.	\$254.94	
			Payroll 11/22/19	7083.10	7083.10 Payroll taxes - Clinic	\$234.04	
			Payroll 11/22/19	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,022.57
			Payroll 11/22/19	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,278.53
			Payroll 11/22/19	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,834.93
			Payroll 11/22/19	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,885.35
			Payroll 11/22/19	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$234.04
			Payroll 11/22/19	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$79.00
			Payroll 11/22/19	8610.22	8610.22 Consulting and Management Fees - District	\$14.80	
			Payroll 11/22/19	7083.22	7083.22 Consulting and Management fees - Clinic	\$64.20	
			Payroll 11/22/19	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$11,255.44	
			Payroll 11/22/19	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$11,255.44
			Payroll 11/22/19	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$26,388.92
			Payroll 11/22/19	7083.10	7083.10 Payroll taxes - Clinic	\$1,384.33	
						\$48,978.78	\$48,978.78
11/22/2019	Journal Entry	11542	Payroll 11/22/19	8610.22	8610.22 Consulting and Management Fees - District	\$1,211.21	
			Payroll 11/22/19	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$1,211.21
						\$1,211.21	\$1,211.21
11/30/2019	Journal Entry	11537	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	
						\$750.00	\$750.00
11/30/2019	Journal Entry	SVCCHRG	Service Charge	101.00	101.00 Umpqua Investments		\$14.78
			Service Charge	9060.00	9060.00 Income, Gains & losses from investments - District	\$14.78	
						\$14.78	\$14.78
11/30/2019	Journal Entry	11538	November 2019 Rent for San Andreas Medical & Professional Offices - Bldg E	9260.02	9260.02 MOB Rents Revenue		\$12,627.30
			November 2019 Rent for San Andreas Medical & Professional Offices - Bldg E	100.30	100.30 Umpqua Bank Checking	\$12,627.30	
						\$12,627.30	\$12,627.30
11/30/2019	Journal Entry	11539	Payables check order from the bank	8610.46	8610.46 Office and Administrative Supplies - District	\$60.45	
			Payables check order from the bank	100.30	100.30 Umpqua Bank Checking		\$60.45
						\$60.45	\$60.45
11/30/2019	Journal Entry	11540	Clinic Deposits - November 2019	4083.49	4083.49 VSHWC Gross Revenues		\$1,135.00
			Clinic Deposits - November 2019	100.30	100.30 Umpqua Bank Checking	\$1,135.00	
						\$1,135.00	\$1,135.00
11/30/2019	Journal Entry	11545	Deffer Capital lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
			Interest Income	9260.01	9260.01 Deferred Lease Income		\$26,772.06
			Capital Lease	2219	2219 Capital Lease		\$8,734.53
			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
11/30/2019	Journal Entry	11546	Depreciation Expense	9520.72	9520.72 Depreciation	\$10,172.47	
			Capital Lease	2219	2219 Capital Lease		\$10,172.47
						\$10,172.47	\$10,172.47
11/30/2019	Journal Entry	11547	Deferred Third party Reimbursement	2129	2129 Other Third Party Reimbursement - Calaveras County	\$92,085.75	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Property Tax Revenues	9160.00	9160.00 Property Tax Revenues - District		\$92,085.75
							\$92,085.75	\$92,085.75
11/30/2019	Journal Entry	11548		Payroll for Dr. Joel Eidelson for November 2019 pay	2021	2021 Accrued Payroll - Clinic	\$21,666.67	
				Payroll for Dr. Joel Eidelson for November 2019 pay	7083.20	7083.20 Medical - Physicians - Clilic		\$21,666.67
							\$21,666.67	\$21,666.67
11/30/2019	Journal Entry	15907		Minority Interest MTSJ Ops	750.03	750.03 Minority Interest MTSJ Ops	\$15,261.86	
				Minority Interest MTSJ Invest	750.04	750.04 Minority Interest MTSJ Invest		\$806.60
				Minority Interest MTSJ MTMC	170.00	170.00 Minority Interest in MTMC		\$14,455.26
							\$15,261.86	\$15,261.86
TOTAL							\$781,576.09	\$781,576.09

Mark Twain Healthcare District

BILL PAYMENT LIST

November 2019

DATE	NUM	VENDOR	AMOUNT
100.60 Five Star Bank			
11/05/2019	15788	AT&T 209 772-7070 662 VSHWC Main Phone Line	-73.42
11/05/2019	15789	City of Angels	-982.81
11/05/2019	15790	Your Type Graphic Design	-2,015.49
11/05/2019	15791	Mobile Modular	-383.84
11/05/2019	15792	Modesto Welding Products	-200.76
11/05/2019	15793	Signal Service, Inc.	-1,648.17
11/05/2019	15794	Ray Morgan Company	-10,532.33
11/05/2019	15795	Your Creations	-250.00
11/05/2019	15796	Cheryl Duncan Consulting	-29,420.89
11/05/2019	15797	Staples	-499.50
11/05/2019	15798	City Signs	-872.23
11/05/2019	15799	The Valley Springs News	-268.13
11/05/2019	15800	RJ Pro Innovative I.T. Services	-2,437.01
11/05/2019	15801	Calaveras First	-450.64
11/05/2019	15802	Shred-It	-67.93
11/05/2019	15803	Arnaudo Bros., L.P.	-19,825.05
11/05/2019	15804	Calaveras Telephone	-479.49
11/05/2019	15805	Helen & Company Advertising Inc.	-247.50
11/05/2019	15806	Van Lieshout, Patrick	-12,000.00
11/05/2019	15807	Streamline	-200.00
11/06/2019	15808	MSI Properties, Inc	-792.55
11/06/2019	15809	AT&T 209-772-2791 VSHWC	-385.44
11/06/2019	15810	California Special District Assn	-1,422.76
11/06/2019	15811	J.S. West	-84.30
11/12/2019	15812	TouchPoint Medical	-14,534.93
11/12/2019	15813	Expedito Systems	-15,428.96
11/12/2019	15814	McKesson Medical Surgical	-3,913.72
11/12/2019	15815	Staples	-24.76
11/12/2019	15816	Anthem Blue Cross	-2,710.41
11/12/2019	15817	AT&T 248 134-7000	-37.36
11/12/2019	15818	AT&T 457-7	-4.64
11/12/2019	15819	AT&T OneNet	-2,208.40
11/12/2019	15820	California Waste Recovery Systems	-608.22
11/12/2019	15821	AT&T 754-9362	-1,007.81
11/12/2019	15822	Calaveras Power Agency	-22,355.31
11/12/2019	15823	Novarad Corporation	-9,116.25
11/12/2019	15824	PG&E 07532672789-5 James Dalton(Angels Camp)	-1,240.83
11/12/2019	15825	PG&E 2306121143-1 ortho	-413.83
11/12/2019	15826	PG&E 46578486352 VS Clinic # 10	-193.04
11/12/2019	15827	PG&E 46995152991 VS Clinic # 9	-267.93
11/12/2019	15828	PG&E 71068388090 Pain Mgmt	-109.89
11/12/2019	15829	PG&E 89195984003 Cancer/Infusion	-347.27
11/12/2019	15830	Modesto Welding Products	-192.17

DATE	NUM	VENDOR	AMOUNT
11/12/2019	15831	Kirk Stout	-810.19
11/15/2019		J.M. Keckler Medical Sales, Inc.	-882.67
11/15/2019	15832	Arnaudo Bros., L.P.	-19,825.05
11/15/2019	15833	Staples	-144.73
11/15/2019	15834	PG&E 42630399709 Hospital	-8,728.67
11/15/2019	15835	Campora Propane	-52.14
11/15/2019	15836	PG&E 11152462708 SOMO	-1,164.00
11/15/2019	15837	Dr. Randall Smart	-1,189.33
11/15/2019	15838	East Bay Restaurant Supply Inc	-262.95
11/15/2019	15839	Susan Atkinson	-241.28
11/15/2019	15840	Clark Pest Control of Stockton, Inc.	-75.00
11/30/2019	15898	Mobile Modular	-936.83
11/30/2019	15899	PG&E 39918320076 Cancer	-166.06
11/30/2019	15900	PG&E 74021406306 SAFMC	-467.60
Total for 100.60 Five Star Bank			\$ -195,202.47

Mark Twain Healthcare District

BALANCE SHEET

As of November 30, 2019

	TOTAL	
	AS OF NOV 30, 2019	AS OF NOV 30, 2018 (PY)
ASSETS		
Current Assets		
Bank Accounts		
100.30 Umpqua Bank Checking	111,641.75	192,540.70
100.40 Money Market - Umpqua	4,902.14	272,106.28
100.50 Stockton Bank of	311,481.83	419,648.96
100.60 Five Star Bank	128,705.08	55,892.02
100.70 Five Star Bank - MMA	2,965,148.09	451,321.24
100.80 Five Star Bank - Valley Springs Health & WC Checking	52,238.64	
1820 VSHWC - Petty Cash	400.00	
Total Bank Accounts	\$3,574,517.53	\$1,391,509.20
Accounts Receivable		
1200 Accounts Receivable	-1,106.89	83,050.83
1201 Allowance for Doubtful Accounts	0.00	0.00
Total Accounts Receivable	\$ -1,106.89	\$83,050.83
Other Current Assets		
101.00 Umpqua Investments	497,024.09	712,399.85
102.00 CDARS Investments	0.00	0.00
103.00 CalTRUST	10,369,569.62	
1069 Due from Calaveras County - New GL#	1,105,029.00	
115.05 Due From Calaveras County	-55,651.96	413,335.00
115.10 Due from MTSJHC	0.00	0.00
115.20 Accrued Lease Revenue	11,994.27	0.00
115.30 Due from Deide Construction	0.00	0.00
115.40 Accrued Interest Receivable	0.00	0.00
120. Rent Receivable	0.00	0.00
130.00 Prepaid Expenses		
130.20 Prepaid Malpractice	0.00	9,144.61
130.30 Other Prepaid Expenses	0.00	0.00
130.40 Prepaid Valley Springs Clinic	689,008.69	
Total 130.00 Prepaid Expenses	689,008.69	9,144.61
135 Security Deposit	0.00	0.00
140 Assets Whose Use is Limited		
145.00 Board Designated Assets		
145.10 Ukiah Valley Sanitation Dist.	0.00	0.00
Total 145.00 Board Designated Assets	0.00	0.00
Total 140 Assets Whose Use is Limited	0.00	0.00
1499 Undeposited Funds	0.00	0.00
Total Other Current Assets	\$12,616,973.71	\$1,134,879.46
Total Current Assets	\$16,190,384.35	\$2,609,439.49
Fixed Assets		
1251	9,135.63	

	TOTAL	
	AS OF NOV 30, 2019	AS OF NOV 30, 2018 (PY)
150.00 Land and Land Improvements	0.00	0.00
150.10 Land	1,189,256.50	1,189,256.50
150.20 Land Improvements	150,307.79	150,307.79
Total 150.00 Land and Land Improvements	1,339,564.29	1,339,564.29
151.00 Buildings and Improvements	0.00	0.00
151.10 Building	2,123,677.81	2,123,677.81
151.20 Building Improvements	2,276,955.79	2,276,955.79
151.30 Building Service Equipment	168,095.20	168,095.20
Total 151.00 Buildings and Improvements	4,568,728.80	4,568,728.80
152 CIP	5,140,962.30	434,579.75
152.1 CIP Consulting Services	4,646.25	
152.10 Fixed Equipment	698,156.25	698,156.25
152.15 Furniture & Furnishings	7,813.00	0.00
152.2 CIP Admin	0.00	0.00
152.3 CIP - HVAC	0.00	0.00
152.4 CIP Education Center	0.00	0.00
152.5 CIP Boiler Room	0.00	0.00
152.6 CIP Parking Lot	0.00	0.00
152.7 CIP North Wing Renovation	0.00	0.00
152.8 CIP Financial Services Offices	0.00	0.00
152.9 CNE Office Remodel	0.00	0.00
152.91 CIP - Angels Clinic Land Costs	0.00	0.00
152.92 CIP - VS Clinic Land Costs	1,255,946.64	1,043,549.64
153.20 Cap. Interest Income & Expenses	0.00	0.00
153.30 Cap. Interest & Issue Costs	0.00	0.00
160.00 Accumulated Depreciation	-5,342,143.00	-5,328,577.00
Total Fixed Assets	\$7,682,810.16	\$2,756,001.73
Other Assets		
168 Suspense	0.00	0.00
169 Payroll Clearing	0.00	0.00
170.00 Minority Interest in MTMC	230,321.21	14,510,261.00
171.00 Due from State - Prop 1A funds	0.00	0.00
180.00 Bond Issue Costs		
180.10 Bond Issue Costs	141,088.00	141,088.00
180.20 Accumulated Amortization	-141,088.00	-141,088.00
Total 180.00 Bond Issue Costs	0.00	0.00
180.30 Intangible Assets	0.00	0.00
180.40 Creekside - Intangible	0.00	0.00
180.50 Land Lease Legal Fees	28,081.11	28,081.11
180.55 Accumulated Amortization-LLLF	-28,081.11	-26,500.11
180.60 Capitalized Lease Negotiations	357,567.49	357,180.49
Total 180.30 Intangible Assets	357,567.49	358,761.49
185.00 Notes Receivable		
185.10 Professional Office - Angels	0.00	0.00
Total 185.00 Notes Receivable	0.00	0.00
195.10 Due from MTSJHC	0.00	0.00
2219 Capital Lease	6,693,186.00	
Total Other Assets	\$7,281,074.70	\$14,869,022.49

	TOTAL	
	AS OF NOV 30, 2019	AS OF NOV 30, 2018 (PY)
TOTAL ASSETS	\$31,154,269.21	\$20,234,463.71
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	101,198.35	21,204.00
Total Accounts Payable	\$101,198.35	\$21,204.00
Other Current Liabilities		
200.00 Accts Payable & Accrued Expenses		
200.10 Other Accounts Payable	5,692.34	5,692.34
200.20 Accrued Interest		
200.30 Accrued Professional Fees	0.00	0.00
200.40 Accrued Utilities	38,218.30	41,022.07
200.50 Accrued County Fees	0.00	0.00
Total 200.00 Accts Payable & Accrued Expenses	43,910.64	46,714.41
2021 Accrued Payroll - Clinic	0.00	
205.00 Prepaid Rent Revenue	0.00	0.00
210.00 Deide Security Deposit	2,275.00	2,275.00
211.00 Valley Springs Security Deposit	1,000.00	1,000.00
2110.00 Payroll Liabilities - New Account for 2019	1,211.19	
215.10 Due to MTSJHC	0.00	0.00
220.10 Due to MTMC - Rental Clearing	0.00	34,275.29
225.00 Current Maturities		
225.10 Current Maturities - N/P Cal.	0.00	0.00
225.15 Current Maturities - GE CLO	0.00	0.00
Total 225.00 Current Maturities	0.00	0.00
226 Deferred Rental Revenue	38,393.35	38,393.35
227 Deferred Revenue	0.00	
24000 Payroll Liabilities	5,892.81	12,408.73
Total Other Current Liabilities	\$92,682.99	\$135,066.78
Total Current Liabilities	\$193,881.34	\$156,270.78
Long-Term Liabilities		
2128.01 Deferred Capital Lease	1,917,356.46	
2128.02 Deferred Utilities Reimbursement	3,482,643.54	
2129 Other Third Party Reimbursement - Calaveras County	644,600.25	
2210 USDA Loan - VS Clinic	6,055,377.39	1,236,261.07
Total Long-Term Liabilities	\$12,099,977.64	\$1,236,261.07
Total Liabilities	\$12,293,858.98	\$1,392,531.85
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
3901 CY - Minority Interest MTMC	0.00	293,463.50
Net Income	-543,934.02	-340,649.11
Total Equity	\$18,860,410.23	\$18,841,931.86
TOTAL LIABILITIES AND EQUITY	\$31,154,269.21	\$20,234,463.71

Mark Twain Health Care District
List of Renters and Leases
November 30, 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
<u>Medical Office Building Subleases</u>																
							First Floor	704 Mountain Ranch Rd, Building E								
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	103 / 104	see above	Y	Clinic	\$ 7,456.93	3.24	\$ 7,456.93	\$ 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
		4/31/20			10 years	4/31/30		110, Valley Springs, CA 95252		Pharmacy	\$ 1,800.00					
Total MOB lease income											\$ 18,936.51		\$ 11,657.50	\$ 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 10/2019
<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. CAM IS NOT BEING PAID
<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	UNTIL ACCT RECONCILED At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements.
San Andreas Medical and Professional Offices (Arnaudo Bros.)	5/20/2004	5/20/2004			50 years	5/19/2054		Parcel 3, Building E (MOB Property)	N	Land	\$ 1 / Yr.		N/A	\$ 1 / Yr.	N/A	At term of lease Improvements (buildings) become District property. May terminate lease after 35 years and purchase Improvements.

* CAM Charges included in rent

Mark Twain Healthcare District

PROFIT AND LOSS

November 2019

	TOTAL	
	NOV 2019	JUL - NOV, 2019 (YTD)
Income		
4083.49 VSHWC Gross Revenues	1,135.00	1,135.00
9060.00 Income, Gains & losses from investments - District	22,441.11	146,850.68
9160.00 Property Tax Revenues - District	92,085.75	460,428.75
9260.01 Deferred Lease Income	91,265.47	456,670.38
9260.02 MOB Rents Revenue	16,673.15	93,047.29
9260.03 Child Advocacy Rent Revenue	750.00	3,750.00
Total Income	\$224,350.48	\$1,161,882.10
GROSS PROFIT	\$224,350.48	\$1,161,882.10
Expenses		
7083.09 Other salaries and wages - Clinic	73,859.04	176,961.75
7083.10 Payroll taxes - Clinic	4,055.34	12,412.70
7083.13 Group Health & Welfare Insurance - Clinic	922.89	2,768.67
7083.16 Workers Compensation Insurance - Clinic		1,700.00
7083.20 Medical - Physicians - Clinic	-21,666.67	57,184.19
7083.22 Consulting and Management fees - Clinic	21,783.24	119,531.34
7083.23 Legal - Clinic	1,431.50	21,859.71
7083.26 Other contracted services - Clinic	4,883.97	19,266.40
7083.29 Other Professional fees - Clinic	600.00	-681.48
7083.36 Oxygen and Other Medical Gases - Clinic	192.17	392.93
7083.41 Other Medical Care Materials and Supplies - Clinic	9,116.25	41,709.98
7083.43 Food - Clinic	109.48	109.48
7083.46 Office and Administrative supplies - Clinic	4,246.81	12,027.61
7083.69 Other purchased services - Clinic	8,505.77	25,983.22
7083.80 Utilities - Electrical, Gas, Water, other - Clinic	6,072.26	9,310.15
7083.81 Insurance - Malpractice - Clinic		3,000.00
7083.82 Other Insurance - Clinic		23,331.70
7083.85 Telephone and Communications - Clinic	1,158.36	1,158.36
7083.86 Dues and Subscriptions - Clinic	2,491.28	3,210.05
7083.87 Outside Training - Clinic		199.00
7083.89 Recruiting - Clinic		11,528.89
730.00 Utilities		
730.79 Water/Sewer	284.89	284.89
Total 730.00 Utilities	284.89	284.89
740.00 Miscellaneous		
740.88 Travel, Meals & Lodging	221.56	221.56
740.89 Office Supplies and Expense	24.95	24.95
Total 740.00 Miscellaneous	246.51	246.51
8610.09 Other salaries and wages - Admin.	17,272.68	86,705.98
8610.10 Payroll taxes - Admin.	774.53	5,586.54
8610.13 Group Health & Welfare Insurance - Admin.	1,787.52	10,725.12
8610.15 Pension and Retirement - Admin.		1,000.00

	TOTAL	
	NOV 2019	JUL - NOV, 2019 (YTD)
8610.16 Workers Compensation Insurance - Admin		1,226.00
8610.22 Consulting and Management Fees - District	1,318.28	12,936.78
8610.23 Legal - District	4,838.50	13,410.53
8610.24 Accounting / Audit Fees - District	17.25	11,197.48
8610.43 Food - District	248.00	620.00
8610.46 Office and Administrative Supplies - District	760.46	7,279.15
8610.69 Other - IT Services- District	440.50	2,017.50
8610.80 Utilities - District (no budget amount)	419.92	419.92
8610.82 Insurance - District		16,209.00
8610.86 Dues & Subscriptions - District	456.65	11,801.54
8610.87 Outside Training's - Admin.	-500.00	-500.00
8610.88 Travel - District	661.68	2,450.11
8610.89 Recruiting - District	303.21	303.21
8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	1,035.28	12,710.13
8870 Debt Financing Costs		60,469.18
8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.		419,000.00
9520.62 Repairs & Maintenance Grounds	810.19	2,056.01
9520.72 Depreciation	10,172.47	51,205.38
9520.80 Utilities - Electrical, Gas, Water, Phone, other	87,327.96	303,048.50
9521.75 MOB rent expenses	19,825.05	99,125.25
9522.75 Child Advocacy Expenses		297.31
Total Expenses	\$266,263.22	\$1,674,796.67
NET OPERATING INCOME	\$ -41,912.74	\$ -512,914.57
Other Income		
750.03 Minority Interest MTSJ Ops	-15,261.86	-49,071.03
750.04 Minority Interest MTSJ Invest	806.60	3,596.32
Total Other Income	\$ -14,455.26	\$ -45,474.71
NET OTHER INCOME	\$ -14,455.26	\$ -45,474.71
NET INCOME	\$ -56,368.00	\$ -558,389.28

MTHCD Journal Entry

For: Additional Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
11/30/2019	9520.72	Depreciation Expense	\$ 10,172.47	
	2219.00	Capital Lease		\$ 10,172.47
Total			\$ 10,172.47	\$ 10,172.47

MTHCD Journal Entry

For: Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
11/30/2019	2128.01	Deffer Capital Lease	\$ 35,506.59	
	9260.01	Interest Income		\$ 26,772.06
	2219.00	Capital Lease		\$ 8,734.53
	2128.02	Deferred utility reimbursement	\$ 64,493.41	
	9260.01	Other Income		\$ 64,493.41
		Total	\$ 100,000.00	\$ 100,000.00

MTHCD Journal Entry

For: Additional Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
11/30/2019	2021.00	Accrued Payroll - Clinic	\$ 21,666.67	
	7083.20	Medical - Physicians Clinic		\$ 21,666.67
Total			\$ 21,666.67	\$ 21,666.67

MTHCD Journal Entry

For: November 2019 1% District Share of MTMC Investment

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

Actual	Proforma Pos/Neg	Actual excl Proforma (Scrubbed)	Budget	Operating Revenues	Actual	Actual excl Proforma Pos/Neg	Proforma (Scrubbed)	Budget
5,325,032	0	5,325,032	6,040,776	Gross non-cap inpt revenue	22,879,426	0	22,879,426	28,421,485
10,353,882	0	10,353,882	12,152,315	Gross non-cap outpt revenue	54,886,253	0	54,886,253	62,938,230
15,678,914	0	15,678,914	18,193,091	Total gross patient rev	77,765,679	0	77,765,679	91,359,715
(10,653,263)	0	(10,653,263)	(11,918,659)	Deductions from Revenue	(49,502,086)	0	(49,502,086)	(58,595,514)
(530,313)	0	(530,313)	(368,955)	Administrative Write-offs	(2,077,785)	0	(2,077,785)	(2,251,929)
(106,397)	0	(106,397)	(47,070)	Charity	(261,487)	0	(261,487)	(235,269)
4,388,941	0	4,388,941	5,858,407	Net patient Revenue	25,924,321	0	25,924,321	30,277,003
1,000	0	1,000	0	Contributions	28,358	0	28,358	0
53,214	0	53,214	36,223	Other operating revenue	210,027	0	210,027	179,971
4,443,155	0	4,443,155	5,894,630	Total Operating Revenue	26,162,706	0	26,162,706	30,456,974
1,974,223	0	1,974,223	2,247,991	Operating Expenses	9,915,638	(30,000)	9,885,638	11,609,835
503,722	0	503,722	400,214	Salaries-Productive	1,746,060	0	1,746,060	1,790,312
101,885	0	101,885	23,201	Salaries-non productive	453,191	0	453,191	107,594
806,543	0	806,543	966,904	Registry/Temp agency exp	4,599,022	0	4,599,022	4,903,605
646,380	0	646,380	855,406	Benefits	3,956,794	0	3,956,794	4,035,901
439,342	0	439,342	329,727	Supplies	2,357,777	0	2,357,777	1,671,613
1,166,643	0	1,166,643	1,138,438	Medical Fees	5,783,639	0	5,783,639	5,679,323
1,396	0	1,396	8,951	Purchased Services	76,815	0	76,815	44,755
1,417	0	1,417	59,749	Utilities	260,169	0	260,169	298,747
51,417	0	51,417	172,792	Insurance	623,303	152,324	775,627	986,973
1,159	0	1,159	0	Other	2,974	0	2,974	0
276,512	0	276,512	285,312	Income Taxes	1,370,151	0	1,370,151	1,366,252
119	0	119	333	Depreciation	(40,460)	0	(40,460)	1,665
5,969,341	136,536	6,105,877	6,499,018	Total Operating Expenses	31,105,073	122,324	31,227,397	32,486,575
(1,526,186)	(136,536)	(1,662,722)	(604,388)	Total Operating Income (Loss)	(4,942,367)	(122,324)	(5,064,691)	(2,039,601)
80,660	0	80,660	77,937	Operating Income (Loss)	395,661	0	395,661	389,683
(1,445,526)	(136,536)	(1,582,062)	(526,451)	Investment Income	(4,546,708)	(122,324)	(4,669,030)	(1,649,918)
(1,445,527)	(136,536)	(1,582,063)	(526,454)	Excess (deficit) of Rev/Exp	(3,609,703)	(122,324)	(3,732,027)	(1,649,919)
(1,249,556)	(136,536)	(1,386,092)	(318,745)	EBITDA		(122,324)		(671,684)

X 0.01 = (15261.86)
 X 0.01 = \$806.60

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

	Total District	12/31/19	BUDGET			
		Actual Y-T-D	Clinic	Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	547,901	0	1,200,000	0	0
Revenues	3,676,864	792,866	2,080,234	232,958	0	1,363,672
Total Revenue	4,876,864	1,340,767	2,080,234	1,432,958	0	1,363,672
Non-Cash depr expense	(384,665)		(346,120)	(36,045)	0	(2,500)
Expenses	(4,686,939)	(2,025,815)	(2,271,601)	(924,024)	(652,000)	(839,314)
Total Expenses	(5,071,604)	(2,025,815)	(2,617,721)	(960,069)	(652,000)	(841,814)
Surplus(Deficit)	(194,740)	(685,047)	(537,487)	472,889	652,000	521,858

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

15 Rooms
VSHWC

	1			
	2019/2020	Actual	Actual	Actual
	Budget	Month	Y-T-D	vs Budget
4083.49 Urgent care Gross Revenues	2,097,973	5170.72	6305.72	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)	(159,846)	(336,807)	51.81%
7083.10 Payroll taxes	(42,278)	(3,698)	(16,111)	38.11%
7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
7083.13 Group Health & Welfare Insurance	(107,259)	(2,500)	(5,269)	4.91%
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)	(3,400)	26.15%
7083.18 Other payroll related benefits	(975)			0.00%
Total taxes and benefits	(190,555)	(7,898)	(24,780)	13.00%
Labor related costs	(840,608)	(167,744)	(361,587)	43.01%
7083.20 Medical - Physicians	(549,564)	(21,667)	(78,851)	14.35%
7083.22 Consulting and Management fees	(101,250)	(15,598)	(135,130)	133.46%
7083.23 Legal - Clinic	0		(21,860)	0.00%
7083.25 Registry Nursing personnel	(1,875)			0.00%
7083.26 Other contracted services	(84,563)	(5,542)	(24,808)	29.34%
7083.29 Other Professional fees	(5,625)	(8,400)	(7,719)	137.22%
7083.36 Oxygen and Other Medical Gases	(1,599)	(35)	(428)	26.77%
7083.38 Pharmaceuticals	(68,513)			0.00%
7083.41 Other Medical Care Materials and Supplies	(10,240)	(22,939)	(64,649)	631.33%
7083.44 Linens	(2,048)			0.00%
7083.48 Instruments and Minor Medical Equipment	(11,878)			0.00%
7083.74 Depreciation - Equipment	(112,857)			0.00%
7083.45 Cleaning supplies	(9,896)			0.00%
7083.62 Repairs and Maintenance Grounds	(5,900)			0.00%
7083.72 Depreciation - Bldgs & Improvements	(233,263)			0.00%
7083.80 Utilities - Electrical, Gas, Water, other	(93,253)	(2,904)	(12,499)	13.40%
8870.00 Interest on Debt Service	(269,494)		(60,469)	22.44%
7083.43 Food	(819)	(231)	(340)	41.55%
7083.46 Office and Administrative supplies	(8,601)	(3,823)	(15,876)	184.58%
7083.69 Other purchased services	(134,280)	(7,732)	(33,715)	25.11%
7083.81 Insurance - Malpractice	(30,265)	(831)	(3,831)	12.66%
7083.82 Other Insurance - Clinic			(23,332)	0.00%
7083.85 Telephone and Communications	(10,240)	(2,390)	(3,549)	34.66%
7083.86 Dues and Subscriptions	(1,903)	(3,749)	(6,959)	365.69%
7083.87 Outside Training	(4,915)		(199)	4.05%
7083.88 Travel costs	(4,096)	(3,271)	(3,493)	85.27%
7083.89 Recruiting	(20,177)		(11,529)	57.14%
Non labor expenses	(1,777,114)	(99,112)	(509,234)	28.66%
Total Expenses	(2,617,722)	(266,856)	(870,821)	33.27%
Net Expenses over Revenues	(537,487)	(266,856)	(870,821)	162.02%

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

Rental

		2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
9260.01	Rent Hospital Asset amortized	1,200,000	91,231	547,901	45.66%
		0			
	Rent Revenues	1,200,000	91,231	547,901	45.66%
9520.62	Repairs and Maintenance Grounds	0	(170)	(2,226)	
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(17,541)	(320,590)	46.87%
9520.72	Depreciation	(36,045)	(10,138)	(61,343)	170.19%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(27,849)	(384,159)	53.20%
	Net	477,955	63,382	163,742	98.86%
9260.02	MOB Rents Revenue	227,181	12,627	105,675	46.52%
9521.75	MOB rent expenses	(233,024)	(19,825)	(118,950)	51.05%
	Net	(5,843)	(7,198)	(13,276)	227.21%
9260.03	Child Advocacy Rent revenue	5,777	750	4,500	77.90%
9522.75	Child Advocacy Expenses	(5,000)		(297)	5.95%
	Net	777	750	4,203	540.89%
		1,432,958	104,608	658,076	45.92%
		(960,069)	(47,674)	(503,407)	52.43%
	Summary Net	472,889	56,934	154,669	32.71%

**Mark Twain Health Care District
Projects, Grants and Support
12/31/2019**

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
Project grants and support	652,000		(419,000)	-64.26%
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			0.00%
Project grants and support	652,000	0	(419,000)	-64.26%

Mark Twain Health Care District
General Administration Financial Projections

Admin

12/31/2019

	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	22,495	169,346	67.74%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	552,515	50.29%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000		(45,475)	-303.16%
Summary Revenues	939,844	1,004,488	1,363,672	114,581	676,386	49.60%
8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(15,057)	(101,763)	28.11%
8610.10 Payroll taxes			(22,225)	(669)	(6,255)	28.15%
8610.12 Vacation, Holiday and Sick Leave			(5,430)			0.00%
8610.13 Group Health & Welfare Insurance		(663)	(59,734)		(10,725)	17.95%
8610.14 Group Life Insurance			(579)			0.00%
8610.15 Pension and Retirement			(9,051)		(1,000)	11.05%
8610.16 Workers Compensation insurance			(7,240)		(1,226)	16.93%
8610.18 Other payroll related benefits			(543)			0.00%
Benefits and taxes	0	(663)	(104,802)	(669)	(19,207)	18.33%
Labor Costs	(33,587)	(236,194)	(466,826)	(15,726)	(120,970)	25.91%
8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(107)	(13,043)	21.21%
8610.23 Legal	(15,195)	(20,179)	(30,000)		(13,411)	44.70%
8610.24 Accounting /Audit Fees	(15,249)	(19,231)	(123,000)	(16,714)	(27,912)	22.69%
8610.43 Food			(1,538)		(620)	40.33%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(748)	(8,027)	40.13%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other				(1,652)	(3,670)	
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)	(250)	(16,459)	47.03%
8610.83 Licenses and Taxes			0			
8610.85 Telephone and communications			0			
8610.86 Dues and Subscriptions	(12,554)	(14,731)	(19,475)	(65)	(11,867)	60.93%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)	500	1,000	-6.50%
8610.88 Travel	(6,758)	(17,363)	(15,375)	(359)	(2,809)	18.27%
8610.89 Recruiting			(10,250)	(867)	(1,170)	11.42%
8610.90 Other Direct Expenses	(76,490)	(34,233)	(31,775)	500	(13,210)	41.57%
Non-Labor costs	(588,716)	(561,957)	(374,988)	(19,762)	(111,617)	29.77%
Total Costs	(622,303)	(798,151)	(841,814)	(35,488)	(232,587)	27.63%
Net	317,541	206,337	521,859	79,093	443,799	85.04%

**Investment & Reserves Report
31-Dec-19**

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

CalTRUST	12/31/2019	2019 - 2020 Interest Earned	Annualized Rates	Duration
Valley Springs HWC - Operational Reserve Fund	0	0		
Capital Improvement Fund	0	0		
Technology Reserve Fund	0	0		
Lease & Contract Reserve Fund	0	0		
Loan Reserve Fund	0	0		
Total CalTRUST	10,352,885	124,534	2.4% - 2.5%	1 Year or Less
Five Star				
General Operating Fund	215,421	240.84		
Money Market Account	3,209,434	43,302.09		
Valley Springs - Checking	78,964	60.05		
Total Five Star	3,503,819	43,602.98	2.30%	1 Year or Less
Umpqua Bank				
Checking	97,237	0.00		
Money Market Account	4,901	18.04		
Investments	497,039	1,191.17	1.60%	
Total Savings & CD's	599,176	1,209.21		
Bank of Stockton	285,794	0	0.00%	1 Year or Less
Total in interest earning accounts	14,741,674	169,346		
Potential Unrealized Loss		0		
Total Without Unrealized Loss		169,346		

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
December 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/01/2019	Bill	439	Arnaudo Bros., L.P.	Inv 439 MOB Rent for December 2019 Inv 439 MOB CAM for December 2019	2000 9521.75 9521.75	2000 Accounts Payable 9521.75 MOB rent expenses 9521.75 MOB rent expenses	 \$16,931.66 \$2,893.39	\$19,825.05 \$19,825.05
12/01/2019	Bill		AT&T OneNet	AT&T OneNet	2000 9520.80	2000 Accounts Payable 9520.80 Utilities - Electrical, Gas, Water, Phone, other	 \$1,114.93	\$1,114.93 \$1,114.93
12/01/2019	Bill		AT&T 457-7	Services for Account # 248 134-3045 457 7	2000 9520.80	2000 Accounts Payable 9520.80 Utilities - Electrical, Gas, Water, Phone, other	 \$4.64	\$4.64 \$4.64
12/01/2019	Bill		AT&T 248 134-7000	Services for Account # 248 134-7000 754 1	2000 9520.80	2000 Accounts Payable 9520.80 Utilities - Electrical, Gas, Water, Phone, other	 \$28.02	\$28.02 \$28.02
12/01/2019	Bill		AT&T 248 134-7000	Services for Account # 248 134-7000 952 1	2000 9520.80	2000 Accounts Payable 9520.80 Utilities - Electrical, Gas, Water, Phone, other	 \$9.34	\$9.34 \$9.34
12/01/2019	Bill	WC2571191912	BETA Healthcare Group	Workers' Comp Member # 2571 - Coverage 12/01/19 - 12/31/19	2000 7083.16	2000 Accounts Payable 7083.16 Workers Compensation Insurance - Clinic	 \$1,700.00	\$1,700.00 \$1,700.00
12/01/2019	Bill	B-0062814	BETA Healthcare Group	Healthcare Entity Comprehensive Liability for the period of 12/01/2019 to 1/01/2020	2000 7083.81	2000 Accounts Payable 7083.81 Insurance - Malpractice - Clinic	 \$830.60	\$830.60 \$830.60
12/01/2019	Bill		REM Net Communications	Internet Connection Installation; Annual Service Fee	2000 7083.85	2000 Accounts Payable 7083.85 Telephone and Communications - Clinic	 \$1,010.00	\$1,010.00 \$1,010.00
12/01/2019	Bill		JWT & Associates, LLP	Professional Services rendered: Progress billing for the District's audit for June 30, 2019 year end Travel / Out-of-pocket expenses	2000 8610.24 8610.24	2000 Accounts Payable 8610.24 Accounting / Audit Fees - District 8610.24 Accounting / Audit Fees - District	 \$3,500.00 \$175.00	\$3,675.00 \$3,675.00
12/01/2019	Bill Payment (Check)	15968	Kathy Toepel		100.60 2000	100.60 Five Star Bank 2000 Accounts Payable	 \$100.00	\$100.00 \$100.00
12/01/2019	Bill	104982	NARHC	Membership for 01/01/2020 - 12/31/2020	2000 7083.86	2000 Accounts Payable 7083.86 Dues and Subscriptions - Clinic	 \$600.00	\$600.00 \$600.00
12/01/2019	Bill	SW-0177640	SWRCB		2000 7083.86	2000 Accounts Payable 7083.86 Dues and Subscriptions - Clinic	 \$484.00	\$484.00 \$484.00
12/01/2019	Bill	6673408	McKesson Medical Surgical	Medical Supplies for VSHWC	2000 7083.41	2000 Accounts Payable 7083.41 Other Medical Care Materials and Supplies - Clinic	 \$22,938.52	\$22,938.52 \$22,938.52
12/01/2019	Journal Entry	15913		Wages - District Wages - Clinic Employer Tax Expense (Medicare) District Employer Tax Expense (Medicare) Clinic Employer Tax Expense (SocSec) District Employer Tax Expense (SocSec) Clinic Employer Tax Expense (SUI & IT) Clinic Medicare - ER & EE SocSec - ER & EE Federal W/H State W/H State SUI & CA Employment Training	8610.09 7083.09 8610.10 7083.10 8610.10 7083.10 7083.10 2110.00 2110.00 2110.00 2110.00 2110.00	8610.09 Other salaries and wages - Admin. 7083.09 Other salaries and wages - Clinic 8610.10 Payroll taxes - Admin. 7083.10 Payroll taxes - Clinic 8610.10 Payroll taxes - Admin. 7083.10 Payroll taxes - Clinic 7083.10 Payroll taxes - Clinic 2110.00 Payroll Liabilities - New Account for 2019 2110.00 Payroll Liabilities - New Account for 2019 2110.00 Payroll Liabilities - New Account for 2019 2110.00 Payroll Liabilities - New Account for 2019 2110.00 Payroll Liabilities - New Account for 2019	 \$106.19 \$361.29 \$180.64 \$1,271.40 \$152.76 \$934.96 \$2,904.08 \$4,486.72 \$1,708.34 \$152.76	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				VSHWC Bank	100.80	Account for 2019 100.80 Five Star Bank - Valley Springs Health & WC Checking		\$680.60
				Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$91.89	
				Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$588.71	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$10,186.86	
				VSHWC Bank	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$10,186.86
				Direct Deposit - VSHWC Checking Acct	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$24,125.69
							\$45,180.01	\$45,180.01
12/01/2019	Bill	Nov19 CC STMT	Umpqua Bank Credit Card		2000	2000 Accounts Payable		\$5,526.41
				CSDA	8610.87	8610.87 Outside Training's - Admin.		\$500.00
				Round Table	7083.43	7083.43 Food - Clinic	\$109.48	
				Apple Store, Blinds.com, USPS-stamps	7083.46	7083.46 Office and Administrative supplies - Clinic	\$2,419.54	
				Calaveras Mini Storage, Amazon, Uline, VSHWC Fleece sweater	7083.69	7083.69 Other purchased services - Clinic	\$1,813.11	
				Motherlode answering services, AT&T	7083.85	7083.85 Telephone and Communications - Clinic	\$1,158.36	
				Staples, Siptrunk, CalNet, QB, USPS	8610.46	8610.46 Office and Administrative Supplies - District	\$525.92	
							\$6,026.41	\$6,026.41
12/01/2019	Bill	NOV19	California Waste Recovery Systems		2000	2000 Accounts Payable		\$617.34
				Trash / Recycle Pick up Service	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$617.34	
							\$617.34	\$617.34
12/02/2019	Bill	4120	Outlet Tek		2000	2000 Accounts Payable		\$40.50
				Office 365 Business & Exchange Online Monthly IT for District	8610.69	8610.69 Other - IT Services- District	\$40.50	
							\$40.50	\$40.50
12/03/2019	Check	15853	James Mosson	10/28 - 11/30	100.60	100.60 Five Star Bank		\$10,230.00
					7083.09	7083.09 Other salaries and wages - Clinic	\$10,230.00	
							\$10,230.00	\$10,230.00
12/04/2019	Bill		AT&T 754-9362	AT&T 209-754-9362 633 6	2000	2000 Accounts Payable		\$1,032.47
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$1,032.47	
							\$1,032.47	\$1,032.47
12/05/2019	Bill	202023	Calaveras County Chamber of Commerce	Bronze Chamber Champion Sponsorship Jan 2020 - Jan 2021	2000	2000 Accounts Payable		\$1,250.00
					740.86	740.86 Miscellaneous:Dues & Subscriptions	\$1,250.00	
							\$1,250.00	\$1,250.00
12/05/2019	Bill	25515909	Clark Pest Control of Stockton, Inc.	Monthly Pest-Away Service for VSHWC	2000	2000 Accounts Payable		\$75.00
					7083.26	7083.26 Other contracted services - Clinic	\$75.00	
							\$75.00	\$75.00
12/06/2019	Bill	255	Your Type Graphic Design	VSHWC website updates, staff pics, badges & business cards	2000	2000 Accounts Payable		\$275.95
					7083.46	7083.46 Office and Administrative supplies - Clinic	\$275.95	
							\$275.95	\$275.95
12/07/2019	Bill Payment (Check)	15854	Cheryl Duncan Consulting		100.60	100.60 Five Star Bank		\$21,112.41
					2000	2000 Accounts Payable	\$21,112.41	
							\$21,112.41	\$21,112.41
12/07/2019	Bill Payment (Check)	15855	Your Type Graphic Design		100.60	100.60 Five Star Bank		\$860.04
					2000	2000 Accounts Payable	\$860.04	
							\$860.04	\$860.04
12/07/2019	Bill Payment (Check)	15856	AT&T 209 772-7070 662 VSHWC Main Phone Line		100.60	100.60 Five Star Bank		\$84.67
					2000	2000 Accounts Payable	\$84.67	
							\$84.67	\$84.67
12/07/2019	Bill Payment (Check)	15857	AT&T 209-772-2791 VSHWC		100.60	100.60 Five Star Bank		\$810.07
					2000	2000 Accounts Payable	\$810.07	
							\$810.07	\$810.07
12/07/2019	Bill Payment (Check)	15858	Best Best & Krieger, LLP		100.60	100.60 Five Star Bank		\$4,194.50
					2000	2000 Accounts Payable	\$4,194.50	
							\$4,194.50	\$4,194.50

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/07/2019	Bill Payment (Check)	15859	Cal.net-Motherlode		100.60	100.60 Five Star Bank		\$24.95
					2000	2000 Accounts Payable	\$24.95	\$24.95
12/07/2019	Bill Payment (Check)	15860	Calaveras County Water District		100.60	100.60 Five Star Bank		\$2,979.15
					2000	2000 Accounts Payable	\$2,979.15	\$2,979.15
12/07/2019	Bill Payment (Check)	15861	Calaveras First		100.60	100.60 Five Star Bank		\$1,116.89
					2000	2000 Accounts Payable	\$1,116.89	\$1,116.89
12/07/2019	Bill Payment (Check)	15862	Calaveras Public Utility District		100.60	100.60 Five Star Bank		\$2,146.76
					2000	2000 Accounts Payable	\$2,146.76	\$2,146.76
12/07/2019	Bill Payment (Check)	15863	Calaveras Telephone		100.60	100.60 Five Star Bank		\$479.49
					2000	2000 Accounts Payable	\$479.49	\$479.49
12/07/2019	Bill Payment (Check)	15864	City of Angels		100.60	100.60 Five Star Bank		\$904.34
					2000	2000 Accounts Payable	\$904.34	\$904.34
12/07/2019	Bill Payment (Check)	15865	Debbie Sellick		100.60	100.60 Five Star Bank		\$100.00
					2000	2000 Accounts Payable	\$100.00	\$100.00
12/07/2019	Bill Payment (Check)	15866	Donna Koplen		100.60	100.60 Five Star Bank		\$1,074.06
					2000	2000 Accounts Payable	\$1,074.06	\$1,074.06
12/07/2019	Bill Payment (Check)	15867	Helen & Company Advertising Inc.		100.60	100.60 Five Star Bank		\$247.50
					2000	2000 Accounts Payable	\$247.50	\$247.50
12/07/2019	Bill Payment (Check)	15868	J.M. Keckler Medical Sales, Inc.		100.60	100.60 Five Star Bank		\$4,463.76
					2000	2000 Accounts Payable	\$4,463.76	\$4,463.76
12/07/2019	Bill Payment (Check)	15869	J.S. West		100.60	100.60 Five Star Bank		\$199.81
					2000	2000 Accounts Payable	\$199.81	\$199.81
12/07/2019	Bill Payment (Check)	15870	Lin Reed		100.60	100.60 Five Star Bank		\$100.00
					2000	2000 Accounts Payable	\$100.00	\$100.00
12/07/2019	Bill Payment (Check)	15871	MedPro Waste Disposal LLC		100.60	100.60 Five Star Bank		\$108.00
					2000	2000 Accounts Payable	\$108.00	\$108.00
12/07/2019	Bill Payment (Check)	15859	Mobile Modular	Voided	100.60	100.60 Five Star Bank	\$0.00	
					2000	2000 Accounts Payable	\$0.00	\$0.00
12/07/2019	Bill Payment (Check)	15873	Nuance Communications, Inc.		100.60	100.60 Five Star Bank		\$779.00
					2000	2000 Accounts Payable	\$779.00	\$779.00
12/07/2019	Bill Payment (Check)	15874	PG&E 07532672789-5 James Dalton(Angels Camp)	Acct # 0753262789-5	100.60	100.60 Five Star Bank		\$1,117.78
					2000	2000 Accounts Payable	\$1,117.78	\$1,117.78
12/07/2019	Bill Payment (Check)	15862	PG&E 39918320076 Cancer	Voided	100.60	100.60 Five Star Bank	\$0.00	
					2000	2000 Accounts Payable	\$0.00	\$0.00
12/07/2019	Bill Payment (Check)	15876	PG&E 46578486352 VS Clinic # 10		100.60	100.60 Five Star Bank		\$148.00
					2000	2000 Accounts Payable	\$148.00	\$148.00
12/07/2019	Bill Payment (Check)	15877	PG&E 46995152991 VS Clinic # 9		100.60	100.60 Five Star Bank		\$233.74

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
					2000	2000 Accounts Payable	\$233.74	
							\$233.74	\$233.74
12/07/2019	Bill Payment (Check)	15878	PG&E 71068388090 Pain Mgmt		100.60	100.60 Five Star Bank		\$485.97
					2000	2000 Accounts Payable	\$485.97	
							\$485.97	\$485.97
12/07/2019	Bill Payment (Check)		PG&E 74021406306 SAFMC	Voided			\$0.00	
					2000	2000 Accounts Payable	\$0.00	
							\$0.00	
12/07/2019	Bill Payment (Check)	15880	PG&E 89195984003 Cancer/Infusion		100.60	100.60 Five Star Bank		\$737.58
					2000	2000 Accounts Payable	\$737.58	
							\$737.58	\$737.58
12/07/2019	Bill Payment (Check)	15881	Randy Smart		100.60	100.60 Five Star Bank		\$221.56
					2000	2000 Accounts Payable	\$221.56	
							\$221.56	\$221.56
12/07/2019	Bill Payment (Check)	15882	RJ Pro Innovative I.T. Services		100.60	100.60 Five Star Bank		\$699.00
					2000	2000 Accounts Payable	\$699.00	
							\$699.00	\$699.00
12/07/2019	Bill Payment (Check)	15883	San Andreas Sanitary District		100.60	100.60 Five Star Bank		\$6,492.09
					2000	2000 Accounts Payable	\$6,492.09	
							\$6,492.09	\$6,492.09
12/07/2019	Bill Payment (Check)	15884	Shred-It		100.60	100.60 Five Star Bank		\$57.25
					2000	2000 Accounts Payable	\$57.25	
							\$57.25	\$57.25
12/07/2019	Bill Payment (Check)	15885	Signal Service, Inc.		100.60	100.60 Five Star Bank		\$4,029.97
					2000	2000 Accounts Payable	\$4,029.97	
							\$4,029.97	\$4,029.97
12/07/2019	Bill Payment (Check)	15886	Staples		100.60	100.60 Five Star Bank		\$55.23
					2000	2000 Accounts Payable	\$55.23	
							\$55.23	\$55.23
12/07/2019	Bill Payment (Check)	15887	Streamline		100.60	100.60 Five Star Bank		\$200.00
					2000	2000 Accounts Payable	\$200.00	
							\$200.00	\$200.00
12/07/2019	Bill Payment (Check)	15888	Suburban Propane- Ortho		100.60	100.60 Five Star Bank		\$148.29
					2000	2000 Accounts Payable	\$148.29	
							\$148.29	\$148.29
12/07/2019	Bill Payment (Check)	15889	Susan Atkinson		100.60	100.60 Five Star Bank		\$100.00
					2000	2000 Accounts Payable	\$100.00	
							\$100.00	\$100.00
12/07/2019	Bill Payment (Check)	15890	Talibah Al-Rafiq		100.60	100.60 Five Star Bank		\$100.00
					2000	2000 Accounts Payable	\$100.00	
							\$100.00	\$100.00
12/07/2019	Bill Payment (Check)	15891	The Valley Springs News		100.60	100.60 Five Star Bank		\$1,590.00
					2000	2000 Accounts Payable	\$1,590.00	
							\$1,590.00	\$1,590.00
12/07/2019	Bill Payment (Check)	15892	Tribble and Ayala		100.60	100.60 Five Star Bank		\$17.25
					2000	2000 Accounts Payable	\$17.25	
							\$17.25	\$17.25
12/07/2019	Bill Payment (Check)	15893	Universal DataTech		100.60	100.60 Five Star Bank		\$451.03
					2000	2000 Accounts Payable	\$451.03	
							\$451.03	\$451.03
12/07/2019	Bill Payment (Check)	15894	USPS		100.60	100.60 Five Star Bank		\$120.00
					2000	2000 Accounts Payable	\$120.00	
							\$120.00	\$120.00
12/07/2019	Bill Payment (Check)	15895	Weber-Ghio & Associates Inc		100.60	100.60 Five Star Bank		\$2,434.13
					2000	2000 Accounts Payable	\$2,434.13	
							\$2,434.13	\$2,434.13

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/07/2019	Bill Payment (Check)	15896	Arnaudo Bros., L.P.		100.60	100.60 Five Star Bank		\$19,825.05
					2000	2000 Accounts Payable	\$19,825.05	\$19,825.05
							\$19,825.05	\$19,825.05
12/07/2019	Bill Payment (Check)	15897	Ebbetts Pass Gas Services	Voided	100.60	100.60 Five Star Bank	\$0.00	
					2000	2000 Accounts Payable	\$0.00	
							\$0.00	
12/10/2019	Bill	Acct 502288 Dec 2019	Campora Propane		2000	2000 Accounts Payable		\$115.21
				Propane Gas Refill for Copper Clinic	9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$115.21	
							\$115.21	\$115.21
12/10/2019	Bill		AthenaHealth		2000	2000 Accounts Payable		\$144.93
					7083.69	7083.69 Other purchased services - Clinic	\$144.93	
							\$144.93	\$144.93
12/11/2019	Bill Payment (Check)	15902	Anthem Blue Cross		100.60	100.60 Five Star Bank		\$3,231.81
					2000	2000 Accounts Payable	\$3,231.81	
							\$3,231.81	\$3,231.81
12/11/2019	Bill Payment (Check)	15903	Aspen Street Architects		100.60	100.60 Five Star Bank		\$970.95
					2000	2000 Accounts Payable	\$970.95	
							\$970.95	\$970.95
12/11/2019	Bill Payment (Check)	15904	AT&T 248 134-7000		100.60	100.60 Five Star Bank		\$37.36
					2000	2000 Accounts Payable	\$37.36	
							\$37.36	\$37.36
12/11/2019	Bill Payment (Check)	15905	AT&T 457-7		100.60	100.60 Five Star Bank		\$4.64
					2000	2000 Accounts Payable	\$4.64	
							\$4.64	\$4.64
12/11/2019	Bill Payment (Check)	15906	AT&T OneNet		100.60	100.60 Five Star Bank		\$1,114.93
					2000	2000 Accounts Payable	\$1,114.93	
							\$1,114.93	\$1,114.93
12/11/2019	Bill Payment (Check)	15907	Best Best & Krieger, LLP		100.60	100.60 Five Star Bank		\$2,075.50
					2000	2000 Accounts Payable	\$2,075.50	
							\$2,075.50	\$2,075.50
12/11/2019	Bill Payment (Check)	15908	Calaveras Power Agency		100.60	100.60 Five Star Bank		\$20,460.61
					2000	2000 Accounts Payable	\$20,460.61	
							\$20,460.61	\$20,460.61
12/11/2019	Bill Payment (Check)	15909	Mark Twain Medical Ctr		100.60	100.60 Five Star Bank		\$248.00
					2000	2000 Accounts Payable	\$248.00	
							\$248.00	\$248.00
12/11/2019	Bill Payment (Check)	15910	Outlet Tek		100.60	100.60 Five Star Bank		\$40.50
					2000	2000 Accounts Payable	\$40.50	
							\$40.50	\$40.50
12/11/2019	Bill Payment (Check)	15911	PG&E 2306121143-1 ortho	Acct # 2306121143-1	100.60	100.60 Five Star Bank		\$600.43
					2000	2000 Accounts Payable	\$600.43	
							\$600.43	\$600.43
12/11/2019	Bill Payment (Check)	15912	Staples		100.60	100.60 Five Star Bank		\$176.23
					2000	2000 Accounts Payable	\$176.23	
							\$176.23	\$176.23
12/11/2019	Bill	530	Van Lieshout, Patrick	Construction Management Services for Valley Springs Health & Wellness Center - November 2019	2000	2000 Accounts Payable		\$5,400.00
					152.92	152.92 CIP - VS Clinic Land Costs	\$5,400.00	
							\$5,400.00	\$5,400.00
12/11/2019	Bill Payment (Check)	15913	Van Lieshout, Patrick		100.60	100.60 Five Star Bank		\$5,400.00
					2000	2000 Accounts Payable	\$5,400.00	
							\$5,400.00	\$5,400.00
12/11/2019	Journal Entry	15901		Final Paycheck	100.60	100.60 Five Star Bank		\$55.41
					7083.09	7083.09 Other salaries and wages - Clinic	\$55.41	
							\$55.41	\$55.41
12/11/2019	Journal Entry	15917		VSHWC - Fleece Sweaters	4083.49	4083.49 VSHWC Gross Revenues		\$4,635.72
				VSHWC - Fleece Sweaters	100.60	100.60 Five Star Bank	\$4,635.72	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							\$4,635.72	\$4,635.72
12/12/2019	Bill		Suburban Propane-Ortho		2000	2000 Accounts Payable		\$954.97
				Propane Service Refill for Account 1657-100545 585/590 Stanislaus/Angels Camp	9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$954.97	
							\$954.97	\$954.97
12/12/2019	Bill		Suburban Propane-Ortho		2000	2000 Accounts Payable		\$304.40
				Propane Service Refill for Account 1612-211433 1919 Vista Del Lago Suite 9	9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$304.40	
							\$304.40	\$304.40
12/12/2019	Bill		JWT & Associates, LLP		2000	2000 Accounts Payable		\$7,135.00
				Professional Services rendered: Progress billing for the District's audit for June 30, 2019 year end	8610.24	8610.24 Accounting / Audit Fees - District	\$5,500.00	
				Assistance w/ interest on USDA loan & annual depreciation schedules for the year	8610.24	8610.24 Accounting / Audit Fees - District	\$750.00	
				Travel / Out-of-pocket expenses	8610.24	8610.24 Accounting / Audit Fees - District	\$885.00	
							\$7,135.00	\$7,135.00
12/12/2019	Journal Entry	11549		Operating Transfer	100.60	100.60 Five Star Bank	\$250,000.00	
				Operating Transfer 12/12	100.70	100.70 Five Star Bank - MMA		\$250,000.00
							\$250,000.00	\$250,000.00
12/13/2019	Bill	D12358	Delta Building Maintenance		2000	2000 Accounts Payable		\$4,766.66
				Janitorial Service for December 2019	7083.26	7083.26 Other contracted services - Clinic	\$4,766.66	
							\$4,766.66	\$4,766.66
12/13/2019	Journal Entry	15915		VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues		\$300.00
				VSHWC Deposit	100.30	100.30 Umpqua Bank Checking	\$300.00	
							\$300.00	\$300.00
12/14/2019	Bill		California Special District Assn		2000	2000 Accounts Payable		\$2,326.64
				November 2019 Accounting Fees	8610.24	8610.24 Accounting / Audit Fees - District	\$2,326.64	
							\$2,326.64	\$2,326.64
12/14/2019	Bill		Gateway Press		2000	2000 Accounts Payable		\$13.87
				Engraved name plates	8610.46	8610.46 Office and Administrative Supplies - District	\$13.87	
							\$13.87	\$13.87
12/14/2019	Bill	88676	Columbia Communications, Inc.		2000	2000 Accounts Payable		\$2,496.11
				Motorola CP200D - to be reimbursed by a grant	7083.69	7083.69 Other purchased services - Clinic	\$2,496.11	
							\$2,496.11	\$2,496.11
12/14/2019	Bill		Kirk Stout		2000	2000 Accounts Payable		\$170.00
				VSHWC - Worked at Clinic on December 7 & 12	9520.62	9520.62 Repairs & Maintenance Grounds	\$170.00	
							\$170.00	\$170.00
12/14/2019	Bill		AT&T 795-2997749		2000	2000 Accounts Payable		\$68.19
				Acct 171-795-2997-749	9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$68.19	
							\$68.19	\$68.19
12/14/2019	Bill Payment (Check)	15914	AT&T 795-2997749		100.60	100.60 Five Star Bank		\$68.19
					2000	2000 Accounts Payable	\$68.19	
							\$68.19	\$68.19
12/14/2019	Bill Payment (Check)	15915	California Special District Assn		100.60	100.60 Five Star Bank		\$2,326.64
					2000	2000 Accounts Payable	\$2,326.64	
							\$2,326.64	\$2,326.64
12/14/2019	Bill Payment (Check)	15916	Columbia Communications, Inc.		100.60	100.60 Five Star Bank		\$2,496.11
					2000	2000 Accounts Payable	\$2,496.11	
							\$2,496.11	\$2,496.11
12/14/2019	Bill Payment (Check)	15917	Gateway Press		100.60	100.60 Five Star Bank		\$13.87
					2000	2000 Accounts Payable	\$13.87	
							\$13.87	\$13.87
12/14/2019	Bill Payment (Check)	15918	Kirk Stout		100.60	100.60 Five Star Bank		\$170.00
					2000	2000 Accounts Payable	\$170.00	
							\$170.00	\$170.00
12/14/2019	Bill Payment (Check)	15919	PG&E 42630399709 Hospital		100.60	100.60 Five Star Bank		\$12,897.16
					2000	2000 Accounts Payable	\$12,897.16	
							\$12,897.16	\$12,897.16

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/14/2019	Bill Payment (Check)	15920	Suburban Propane-Ortho		100.60	100.60 Five Star Bank		\$529.33
					2000	2000 Accounts Payable	\$529.33	\$529.33
12/14/2019	Bill Payment (Check)	15921	The Union Democrat	Voided	100.60	100.60 Five Star Bank	\$0.00	
					2000	2000 Accounts Payable	\$0.00	\$0.00
12/16/2019	Bill	89110	RJ Pro Innovative I.T. Services		2000	2000 Accounts Payable		\$99.00
				Manage Desktop Support for up to 5 Workstations for District	8610.69	8610.69 Other - IT Services- District	\$99.00	\$99.00
12/16/2019	Bill	89114	RJ Pro Innovative I.T. Services		2000	2000 Accounts Payable		\$600.00
				Manage Desktop Support for up to 30 Workstations for District	8610.69	8610.69 Other - IT Services- District	\$600.00	\$600.00
12/16/2019	Bill	70269903	Nuance Communications, Inc.		2000	2000 Accounts Payable		\$79.00
				Nuan Project# 372087; Dragon Medical One, Hosted Monthly Software/License - Month 3	7083.69	7083.69 Other purchased services - Clinic	\$79.00	\$79.00
12/16/2019	Bill		James Mosson		2000	2000 Accounts Payable		\$731.00
				DEA License Reimbursement	7083.69	7083.69 Other purchased services - Clinic	\$731.00	\$731.00
12/17/2019	Bill	89117	RJ Pro Innovative I.T. Services		2000	2000 Accounts Payable		\$42.34
				2 year domain name (mthcd.org) at Godaddy	7083.69	7083.69 Other purchased services - Clinic	\$42.34	\$42.34
12/17/2019	Bill	Acct#0015199010 Dec19	Alpine Natural Gas		2000	2000 Accounts Payable		\$875.33
				Natural Gas for VSHWC Service from 11-18-19 to 12-17-19	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$875.33	\$875.33
12/17/2019	Bill		AT&T 209-772-2791 VSHWC		2000	2000 Accounts Payable		\$372.38
				Telephone service for 209 772-2291 724 for VSHWC	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$372.38	\$372.38
12/17/2019	Bill		AT&T 209 772-7070 662 VSHWC Main Phone Line		2000	2000 Accounts Payable		\$84.55
				VSHWC phone 209-772-7070 662 0	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$84.55	\$84.55
12/17/2019	Bill		AT&T 209-772-2791 VSHWC		2000	2000 Accounts Payable		\$954.72
				Telephone service for 209 772-1005 735 for VSHWC	7083.80	7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$954.72	\$954.72
12/17/2019	Bill		Suburban Propane-Ortho		2000	2000 Accounts Payable		\$219.11
				Propane Service Refill for Account 1657-100545 585/590 Stanislaus/Angels Camp	9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$219.11	\$219.11
12/17/2019	Bill	257	Your Type Graphic Design		2000	2000 Accounts Payable		\$68.32
				VSHWC Wheelchair Floor Decal	7083.46	7083.46 Office and Administrative supplies - Clinic	\$68.32	\$68.32
12/17/2019	Journal Entry	15906		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$7,733.33	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$27,943.64	
				Employer Tax Expense (Medicare)Dist	8610.10	8610.10 Payroll taxes - Admin.	\$176.07	
				Employer Tax Expense (Medicare)Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$341.25	
				Employer Tax Expense (SocSec)Dist	8610.10	8610.10 Payroll taxes - Admin.	\$206.05	
				Employer Tax Expense (SocSec)Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,459.10	
				Employer Tax Expense (SUI & IT)Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$112.35	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,034.64
				SocSec - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,330.30
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,896.74
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,842.02
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$112.35

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				VSHWC Bank	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$109.00
				Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$14.72	
				Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$94.28	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$11,216.05	
				VSHWC Bank	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$11,216.05
				Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$654.60
				Direct Deposit - VSHWC Checking Acct	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$26,101.14
							\$49,296.84	\$49,296.84
12/17/2019	Bill Payment (Check)	ACH 12/17	Umpqua Bank Credit Card		100.60	100.60 Five Star Bank		\$5,526.41
					2000	2000 Accounts Payable	\$5,526.41	\$5,526.41
12/18/2019	Bill Payment (Check)	15922	The Union Democrat		100.60	100.60 Five Star Bank		\$1,338.60
					2000	2000 Accounts Payable	\$1,338.60	\$1,338.60
12/18/2019	Bill		Medi-Tek Inc	Preventative Maintenance Service Agreement for VSHWC	2000	2000 Accounts Payable		\$700.00
					7083.26	7083.26 Other contracted services - Clinic	\$700.00	\$700.00
12/18/2019	Bill Payment (Check)	15923	Medi-Tek Inc		100.60	100.60 Five Star Bank		\$700.00
					2000	2000 Accounts Payable	\$700.00	\$700.00
12/18/2019	Bill	3434026610	Staples	Office supplies purchased for VSHWC	2000	2000 Accounts Payable		\$477.41
					7083.46	7083.46 Office and Administrative supplies - Clinic	\$477.41	\$477.41
12/19/2019	Bill	3232	La Contenta Plaza	Valley Springs CCWD Water & Sewer Bill for 7/16/19 to 9/15/19 and Disposal Service September& October 2019	2000	2000 Accounts Payable		\$1,287.77
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$1,287.77	\$1,287.77
12/19/2019	Bill		AT&T 795-2997749	Acct 171-795-2997-749	2000	2000 Accounts Payable		\$135.67
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$135.67	\$135.67
12/20/2019	Check	SVCCHRG		Service Charge	100.30	100.30 Umpqua Bank Checking		\$49.98
					8610.86	8610.86 Dues & Subscriptions - District	\$49.98	\$49.98
12/20/2019	Journal Entry	15916		VSHWC deposit	4083.49	4083.49 VSHWC Gross Revenues		\$235.00
				VSHWC deposit	100.30	100.30 Umpqua Bank Checking	\$235.00	\$235.00
12/20/2019	Bill Payment (Check)	ACH 12/20/19	AthenaHealth		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$144.93
					2000	2000 Accounts Payable	\$144.93	\$144.93
12/20/2019	Journal Entry	15919		To Record Cleared Payroll Check for Mary Ann Carley	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$599.19
					2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$599.19	\$599.19
12/20/2019	Bill Payment (Check)	15993	Your Type Graphic Design		100.60	100.60 Five Star Bank		\$68.32
					2000	2000 Accounts Payable	\$68.32	\$68.32
12/21/2019	Bill	89127	RJ Pro Innovative I.T. Services	Coordinate w/ AT&T on installation; Configure network for new internet; Setup server components (router and modem) for network connection & testing; Coordinate w/ AMS on network settings.	2000	2000 Accounts Payable		\$600.00
					7083.29	7083.29 Other Professional fees - Clinic	\$600.00	\$600.00
12/23/2019	Bill	70271471	Nuance Communications, Inc.	Nuan Project# 373032; Dragon Medical One, Hosted Monthly Software/License - Month 2	2000	2000 Accounts Payable		\$79.00
					7083.69	7083.69 Other purchased services - Clinic	\$79.00	\$79.00
12/23/2019	Check	15924	Harvard M. Robbins, M.D.	Services Rendered	100.60	100.60 Five Star Bank		\$20,000.00
				Services Rendered	7083.09	7083.09 Other salaries and wages - Clinic	\$20,000.00	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
							\$20,000.00	\$20,000.00
12/23/2019	Journal Entry	15911		December 2019 Rent for San Andreas Medical & Professional Offices - BLDG E	9260.02	9260.02 MOB Rents Revenue		\$12,627.30
				December 2019 Rent for San Andreas Medical & Professional Offices - BLDG E	100.30	100.30 Umpqua Bank Checking	\$12,627.30	
							\$12,627.30	\$12,627.30
12/25/2019	Bill	971250	Modesto Welding Products	Nitrogen Liquid & Hazardous Mat'l Fee for VSHWC	2000	2000 Accounts Payable		\$35.06
					7083.36	7083.36 Oxygen and Other Medical Gases - Clinic	\$35.06	
							\$35.06	\$35.06
12/26/2019	Bill	Acct#1046 Dec2019	Calaveras Public Utility District	Acct 1046 Service From 11/26 to 12/26/2019	2000	2000 Accounts Payable		\$562.56
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$562.56	
							\$562.56	\$562.56
12/26/2019	Bill	Acct#1043 Dec2019	Calaveras Public Utility District	Acct 1043 Service From 11/26 to 12/26/2019	2000	2000 Accounts Payable		\$502.06
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$502.06	
							\$502.06	\$502.06
12/26/2019	Bill	Acct#1042 Dec2019	Calaveras Public Utility District	Acct 1042 Service From 11/26 to 12/26/2019	2000	2000 Accounts Payable		\$562.56
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$562.56	
							\$562.56	\$562.56
12/26/2019	Bill	Acct#1042 Dec19	San Andreas Sanitary District	Sewer Service - Acct # 1042	2000	2000 Accounts Payable		\$6,492.09
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$6,492.09	
							\$6,492.09	\$6,492.09
12/26/2019	Check	15925	Joel Eidelson, MD	3 months work (1/4yr salary) - Joel Eidelson, MD	100.60	100.60 Five Star Bank		\$65,000.00
					7083.09	7083.09 Other salaries and wages - Clinic	\$65,000.00	
							\$65,000.00	\$65,000.00
12/26/2019	Check	15926	Joel Eidelson, MD	Joel Eidelson, MD - Travel Costs	100.60	100.60 Five Star Bank		\$3,271.20
					7083.88	7083.88 Travel costs - Clinic	\$3,271.20	
							\$3,271.20	\$3,271.20
12/26/2019	Check	15927	Joel Eidelson, MD	Joel Eidelson, MD - Bonus	100.60	100.60 Five Star Bank		\$7,500.00
					7083.29	7083.29 Other Professional fees - Clinic	\$7,500.00	
							\$7,500.00	\$7,500.00
12/26/2019	Check	15928	Joel Eidelson, MD	Joel Eidelson, MD - Health Insurance	100.60	100.60 Five Star Bank		\$2,500.00
					7083.13	7083.13 Group Health & Welfare Insurance - Clinic	\$2,500.00	
							\$2,500.00	\$2,500.00
12/26/2019	Check	15929	Joel Eidelson, MD	Joel Eidelson, MD - CME	100.60	100.60 Five Star Bank		\$1,320.00
					7083.69	7083.69 Other purchased services - Clinic	\$1,320.00	
							\$1,320.00	\$1,320.00
12/27/2019	Bill	89135	RJ Pro Innovative I.T. Services	Configure 4 printers; Setup following: Fax, Scan-to-network; Scan-to-email; Default printers per computer.	2000	2000 Accounts Payable		\$255.00
					8610.69	8610.69 Other - IT Services- District	\$255.00	
							\$255.00	\$255.00
12/27/2019	Bill	Acct#010685-001 Dec19	City of Angels	Acct 010685-001 -Service Period 11/21/19 to 12/20/19 for 590 Stanislaus Ave - Irrigation	2000	2000 Accounts Payable		\$147.52
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$147.52	
							\$147.52	\$147.52
12/27/2019	Bill	Acct#010685-000 Dec19	City of Angels	Acct 010685-000 -Service Period 11/21/19 to 12/20/19 for 590 Stanislaus Ave	2000	2000 Accounts Payable		\$494.62
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$494.62	
							\$494.62	\$494.62
12/27/2019	Bill	Acct#006639-000 Dec19	City of Angels	Acct 006639-000 -Service Period 11/21/19 to 12/20/19 for 222 S Main St	2000	2000 Accounts Payable		\$339.08
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$339.08	
							\$339.08	\$339.08
12/27/2019	Bill		PG&E 46578486352 VS Clinic # 10	PG&E 46578486352 VS Clinic # 1	2000	2000 Accounts Payable		\$122.09
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$122.09	
							\$122.09	\$122.09
12/27/2019	Bill		PG&E 46995152991 VS Clinic # 9	PG&E 46995152991 VS Clinic # 9	2000	2000 Accounts Payable		\$252.59
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$252.59	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
						Water, Phone, other		
							\$252.59	\$252.59
12/27/2019	Bill		PG&E Occupational Health		2000	2000 Accounts Payable		\$4.93
				Acct# 2148202072-0 for Se Cor HWY49 / Stanislaus Ave / Angels Camp	9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$4.93	
							\$4.93	\$4.93
12/27/2019	Bill	49650	California Special District Assn		2000	2000 Accounts Payable		\$3,560.52
				December 2019 Accounting Fees	8610.24	8610.24 Accounting / Audit Fees - District	\$3,560.52	
							\$3,560.52	\$3,560.52
12/27/2019	Journal Entry	15912		Operating Transfer 12/27	100.60	100.60 Five Star Bank		\$50,000.00
				Operating Transfer 12/27	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking	\$50,000.00	
							\$50,000.00	\$50,000.00
12/28/2019	Bill		Debbie Sellick		2000	2000 Accounts Payable		\$100.00
				Board Meeting - December 2019	8610.90	8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	\$100.00	
							\$100.00	\$100.00
12/28/2019	Bill		Lin Reed		2000	2000 Accounts Payable		\$100.00
				Board of Director Stipend for December 2019	8610.90	8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	\$100.00	
							\$100.00	\$100.00
12/28/2019	Bill		Susan Atkinson		2000	2000 Accounts Payable		\$100.00
				Board Meeting - December 2019	8610.90	8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	\$100.00	
							\$100.00	\$100.00
12/28/2019	Bill		Talbah Al-Rafiq		2000	2000 Accounts Payable		\$100.00
				Board Meeting - December 2019	8610.90	8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	\$100.00	
							\$100.00	\$100.00
12/28/2019	Bill		Kathy Toepel		2000	2000 Accounts Payable		\$100.00
				Board Meeting - December 2019	8610.90	8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	\$100.00	
							\$100.00	\$100.00
12/28/2019	Bill	101	Chad Poortinga		2000	2000 Accounts Payable		\$300.00
				30-60 sec promo video	7083.29	7083.29 Other Professional fees - Clinic	\$300.00	
							\$300.00	\$300.00
12/29/2019	Bill		PG&E 07532672789-5 James Dalton(Angels Camp)		2000	2000 Accounts Payable		\$1,315.13
				Electric Charges for James Dalton Clinic in Angles Camp Acct # 0753262789-5	9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$1,315.13	
							\$1,315.13	\$1,315.13
12/30/2019	Bill	1252343	Alliant Insurance Services, Inc.- NPB Main		2000	2000 Accounts Payable		\$250.00
				New Business Premium	8610.82	8610.82 Insurance - District	\$250.00	
							\$250.00	\$250.00
12/31/2019	Journal Entry	11544		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	
							\$750.00	\$750.00
12/31/2019	Bill	45480	Calaveras First		2000	2000 Accounts Payable		\$866.84
				Accounting Clerk Ad for December 2019	8610.89	8610.89 Recruiting - District	\$866.84	
							\$866.84	\$866.84
12/31/2019	Deposit	INTEREST		Interest Earned	100.70	100.70 Five Star Bank - MMA	\$4,855.44	
					9060.00	9060.00 Income, Gains & losses from investments - District		\$4,855.44
							\$4,855.44	\$4,855.44
12/31/2019	Bill	4643	The Valley Springs News		2000	2000 Accounts Payable		\$1,415.00
				Advertising for new VSHWC	7083.86	7083.86 Dues and Subscriptions - Clinic	\$1,415.00	
							\$1,415.00	\$1,415.00
12/31/2019	Bill		PG&E 74021406306 SAFMC		2000	2000 Accounts Payable		\$448.44
				Acct 7402140630-6	9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$448.44	
							\$448.44	\$448.44

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
12/31/2019	Deposit	INTEREST		Interest Earned	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking	\$9.45	
					9060.00	9060.00 Income, Gains & losses from investments - District		\$9.45
							\$9.45	\$9.45
12/31/2019	Journal Entry	11550		Transfer	100.60	100.60 Five Star Bank		\$50,000.00
				Transfer	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking	\$50,000.00	
							\$50,000.00	\$50,000.00
12/31/2019	Journal Entry	15902		Dec 2019 Additional Monthly Amortization Schedule	9520.72	9520.72 Depreciation	\$10,137.90	
				Dec 2019 Additional Monthly Amortization Schedule	2219	2219 Capital Lease		\$10,137.90
							\$10,137.90	\$10,137.90
12/31/2019	Journal Entry	15903		December 2019 Monthly Amortization Schedule	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				December 2019 Monthly Amortization Schedule	9260.01	9260.01 Deferred Lease Income		\$26,737.49
				December 2019 Monthly Amortization Schedule	2219	2219 Capital Lease		\$8,769.10
				December 2019 Monthly Amortization Schedule	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				December 2019 Monthly Amortization Schedule	9260.01	9260.01 Deferred Lease Income		\$64,493.41
							\$100,000.00	\$100,000.00
12/31/2019	Journal Entry	15904		December 2019 Accrual Deferred Reimbursement Calaveras County	2129	2129 Other Third Party Reimbursement - Calaveras County	\$92,085.75	
				December 2019 Accrual Deferred Reimbursement Calaveras County	9160.00	9160.00 Property Tax Revenues - District		\$92,085.75
							\$92,085.75	\$92,085.75
12/31/2019	Journal Entry	15908		Payroll for Dr. Joel Eidelson for December 2019 pay	2021	2021 Accrued Payroll - Clinic		\$21,666.67
				Payroll for Dr. Joel Eidelson for December 2019 pay	7083.20	7083.20 Medical - Physicians - Clinic	\$21,666.67	
							\$21,666.67	\$21,666.67
12/31/2019	Deposit	INTEREST		Interest Earned	100.40	100.40 Money Market - Umpqua	\$1.46	
					9060.00	9060.00 Income, Gains & losses from investments - District		\$1.46
							\$1.46	\$1.46
12/31/2019	Bill		Calaveras Telephone	Telephone Service for Copper. location - Period ending 12/31/2019	2000	2000 Accounts Payable		\$479.49
					9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$479.49	
							\$479.49	\$479.49
12/31/2019	Journal Entry	15914		off balance	100.60	100.60 Five Star Bank		\$207.90
					8610.46	8610.46 Office and Administrative Supplies - District	\$207.90	
							\$207.90	\$207.90
12/31/2019	Deposit	INTEREST		Interest Earned	103.00	103.00 CalTRUST	\$17,590.73	
					9060.00	9060.00 Income, Gains & losses from investments - District		\$17,590.73
							\$17,590.73	\$17,590.73
12/31/2019	Deposit	INTEREST		Interest Earned	100.60	100.60 Five Star Bank	\$38.31	
					9060.00	9060.00 Income, Gains & losses from investments - District		\$38.31
							\$38.31	\$38.31
12/31/2019	Bill	Dec19 CC STMT	Umpqua Bank Credit Card	Round Table	2000	2000 Accounts Payable		\$2,556.16
				Christmas Decorations, Batteries/Hangers, Lock directions stickers, floor mat, blinds.com, paper copies, USPS	7083.43	7083.43 Food - Clinic	\$121.39	
				Calaveras Mini Storage, Amazon, Lowes/plants, acrobat pro sub	7083.46	7083.46 Office and Administrative supplies - Clinic	\$513.59	
				Motherlode answering services	7083.69	7083.69 Other purchased services - Clinic	\$1,026.23	
				Apple Store, QB	7083.85	7083.85 Telephone and Communications - Clinic	\$222.00	
				Calaveras county chamber of commerce	8610.69	8610.69 Other - IT Services- District	\$657.95	
					8610.86	8610.86 Dues & Subscriptions - District	\$15.00	
							\$2,556.16	\$2,556.16
12/31/2019	Bill Payment (Check)	15991	J.M. Keckler Medical Sales, Inc.		100.60	100.60 Five Star Bank		\$882.67
					2000	2000 Accounts Payable	\$882.67	
							\$882.67	\$882.67
12/31/2019	Bill		James Mosson	Dr. James Mosson - Salary for 11/23/19 - 12/31/19	2000	2000 Accounts Payable		\$11,700.00
					7083.09	7083.09 Other salaries and wages - Clinic	\$11,700.00	
							\$11,700.00	\$11,700.00
12/31/2019	Bill Payment (Check)	15992	James Mosson		100.60	100.60 Five Star Bank		\$11,700.00
					2000	2000 Accounts Payable	\$11,700.00	
							\$11,700.00	\$11,700.00
12/31/2019	Bill	78427	Tribble and Ayala	Print & e-mail payroll summaries	2000	2000 Accounts Payable		\$17.25
					8610.24	8610.24 Accounting / Audit Fees - District	\$17.25	
							\$17.25	\$17.25
12/31/2019	Bill	8128929746	Shred-It		2000	2000 Accounts Payable		\$68.60

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Service location with 3 containers @ VSHWC	7083.46	7083.46 Office and Administrative supplies - Clinic	\$68.60	
							\$68.60	\$68.60
12/31/2019	Bill	2019-37	Cheryl Duncan Consulting		2000	2000 Accounts Payable		\$14,915.48
				Consultant for Clinic Project - 97.75 hours for December 2019	7083.22	7083.22 Consulting and Management fees - Clinic	\$14,915.48	
							\$14,915.48	\$14,915.48
12/31/2019	Bill	1219	J.S. West		2000	2000 Accounts Payable		\$543.38
				Inv 1219 for Propane gas at the Angels Camp location	9520.80	9520.80 Utilities - Electrical, Gas, Water, Phone, other	\$543.38	
							\$543.38	\$543.38
12/31/2019	Bill	OCT-DEC19	Peggy Stout		2000	2000 Accounts Payable		\$359.13
				Mileage expense report / Reimbursement for various travel locations	8610.88	8610.88 Travel - District	\$359.13	
							\$359.13	\$359.13
TOTAL							\$1,116,421.70	\$1,116,421.70

Mark Twain Healthcare District

BILL PAYMENT LIST

December 2019

DATE	NUM	VENDOR	AMOUNT
100.60 Five Star Bank			
12/07/2019	15854	Cheryl Duncan Consulting	-21,112.41
12/07/2019	15855	Your Type Graphic Design	-860.04
12/07/2019	15856	AT&T 209 772-7070 662 VSHWC Main Phone Line	-84.67
12/07/2019	15857	AT&T 209-772-2791 VSHWC	-810.07
12/07/2019	15858	Best Best & Krieger, LLP	-4,194.50
12/07/2019	15859	Cal.net-Motherlode	-24.95
12/07/2019	15860	Calaveras County Water District	-2,979.15
12/07/2019	15861	Calaveras First	-1,116.89
12/07/2019	15862	Calaveras Public Utility District	-2,146.76
12/07/2019	15863	Calaveras Telephone	-479.49
12/07/2019	15864	City of Angels	-904.34
12/07/2019	15865	Debbie Sellick	-100.00
12/07/2019	15866	Donna Koplen	-1,074.06
12/07/2019	15867	Helen & Company Advertising Inc.	-247.50
12/07/2019	15868	J.M. Keckler Medical Sales, Inc.	-4,463.76
12/07/2019	15869	J.S. West	-199.81
12/07/2019	15870	Lin Reed	-100.00
12/07/2019	15871	MedPro Waste Disposal LLC	-108.00
12/07/2019	15859	Mobile Modular	0.00
12/07/2019	15873	Nuance Communications, Inc.	-779.00
12/07/2019	15874	PG&E 07532672789-5 James Dalton(Angels Camp)	-1,117.78
12/07/2019	15862	PG&E 39918320076 Cancer	0.00
12/07/2019	15876	PG&E 46578486352 VS Clinic # 10	-148.00
12/07/2019	15877	PG&E 46995152991 VS Clinic # 9	-233.74
12/07/2019	15878	PG&E 71068388090 Pain Mgmt	-485.97
12/07/2019	15880	PG&E 89195984003 Cancer/Infusion	-737.58
12/07/2019	15881	Randy Smart	-221.56
12/07/2019	15882	RJ Pro Innovative I.T. Services	-699.00
12/07/2019	15883	San Andreas Sanitary District	-6,492.09
12/07/2019	15884	Shred-It	-57.25
12/07/2019	15885	Signal Service, Inc.	-4,029.97
12/07/2019	15886	Staples	-55.23
12/07/2019	15887	Streamline	-200.00
12/07/2019	15888	Suburban Propane-Ortho	-148.29
12/07/2019	15889	Susan Atkinson	-100.00
12/07/2019	15890	Talibah Al-Rafiq	-100.00
12/07/2019	15891	The Valley Springs News	-1,590.00
12/07/2019	15892	Tribble and Ayala	-17.25
12/07/2019	15893	Universal DataTech	-451.03
12/07/2019	15894	USPS	-120.00
12/07/2019	15895	Weber-Ghio & Associates Inc	-2,434.13
12/07/2019	15896	Arnaudo Bros., L.P.	-19,825.05
12/07/2019	15897	Ebbetts Pass Gas Services	0.00

DATE	NUM	VENDOR	AMOUNT
12/11/2019	15902	Anthem Blue Cross	-3,231.81
12/11/2019	15903	Aspen Street Architects	-970.95
12/11/2019	15904	AT&T 248 134-7000	-37.36
12/11/2019	15905	AT&T 457-7	-4.64
12/11/2019	15906	AT&T OneNet	-1,114.93
12/11/2019	15907	Best Best & Krieger, LLP	-2,075.50
12/11/2019	15908	Calaveras Power Agency	-20,460.61
12/11/2019	15909	Mark Twain Medical Ctr	-248.00
12/11/2019	15910	Outlet Tek	-40.50
12/11/2019	15911	PG&E 2306121143-1 ortho	-600.43
12/11/2019	15912	Staples	-176.23
12/11/2019	15913	Van Lieshout, Patrick	-5,400.00
12/14/2019	15914	AT&T 795-2997749	-68.19
12/14/2019	15915	California Special District Assn	-2,326.64
12/14/2019	15916	Columbia Communications, Inc.	-2,496.11
12/14/2019	15917	Gateway Press	-13.87
12/14/2019	15918	Kirk Stout	-170.00
12/14/2019	15919	PG&E 42630399709 Hospital	-12,897.16
12/14/2019	15920	Suburban Propane-Ortho	-529.33
12/14/2019	15921	The Union Democrat	0.00
12/18/2019	15922	The Union Democrat	-1,338.60
12/18/2019	15923	Medi-Tek Inc	-700.00
12/01/2019	15968	Kathy Toepel	-100.00
12/17/2019	ACH 12/17	Umpqua Bank Credit Card	-5,526.41
12/31/2019	15991	J.M. Keckler Medical Sales, Inc.	-882.67
12/31/2019	15992	James Mosson	-11,700.00
12/20/2019	15993	Your Type Graphic Design	-68.32
Total for 100.60 Five Star Bank			\$ -154,227.58
100.80 Five Star Bank - Valley Springs Health & WC Checking			
12/20/2019	ACH 12/20/19	AthenaHealth	-144.93
Total for 100.80 Five Star Bank - Valley Springs Health & WC Checking			\$ -144.93
Not Specified			
12/07/2019		PG&E 74021406306 SAFMC	0.00
Total for Not Specified			\$0.00

Mark Twain Healthcare District

BALANCE SHEET

As of December 31, 2019

	TOTAL	
	AS OF DEC 31, 2019	AS OF DEC 31, 2018 (PY)
ASSETS		
Current Assets		
Bank Accounts		
100.30 Umpqua Bank Checking	125,504.07	273,323.04
100.40 Money Market - Umpqua	4,903.60	272,187.16
100.50 Stockton Bank of	311,481.83	214,336.11
100.60 Five Star Bank	19,949.69	-8,507.46
100.70 Five Star Bank - MMA	2,720,003.53	331,919.06
100.80 Five Star Bank - Valley Springs Health & WC Checking	79,084.63	20,000.13
1820 VSHWC - Petty Cash	400.00	
Total Bank Accounts	\$3,261,327.35	\$1,103,258.04
Accounts Receivable		
1200 Accounts Receivable	-1,106.89	56,630.33
1201 Allowance for Doubtful Accounts	0.00	0.00
Total Accounts Receivable	\$ -1,106.89	\$56,630.33
Other Current Assets		
101.00 Umpqua Investments	497,024.09	712,399.85
102.00 CDARS Investments	0.00	0.00
103.00 CalTRUST	10,387,160.35	
1069 Due from Calaveras County - New GL#	1,105,029.00	
115.05 Due From Calaveras County	-55,651.96	496,002.00
115.10 Due from MTSJHC	0.00	0.00
115.20 Accrued Lease Revenue	11,994.27	0.00
115.30 Due from Deide Construction	0.00	0.00
115.40 Accrued Interest Receivable	0.00	0.00
120. Rent Receivable	0.00	0.00
130.00 Prepaid Expenses		
130.20 Prepaid Malpractice	0.00	7,894.61
130.30 Other Prepaid Expenses	0.00	0.00
130.40 Prepaid Valley Springs Clinic	689,008.69	
Total 130.00 Prepaid Expenses	689,008.69	7,894.61
135 Security Deposit	0.00	0.00
140 Assets Whose Use is Limited		
145.00 Board Designated Assets		
145.10 Ukiah Valley Sanitation Dist.	0.00	0.00
Total 145.00 Board Designated Assets	0.00	0.00
Total 140 Assets Whose Use is Limited	0.00	0.00
1499 Undeposited Funds	0.00	0.00
Total Other Current Assets	\$12,634,564.44	\$1,216,296.46
Total Current Assets	\$15,894,784.90	\$2,376,184.83
Fixed Assets		
1251	9,135.63	

	TOTAL	
	AS OF DEC 31, 2019	AS OF DEC 31, 2018 (PY)
150.00 Land and Land Improvements	0.00	0.00
150.10 Land	1,189,256.50	1,189,256.50
150.20 Land Improvements	150,307.79	150,307.79
Total 150.00 Land and Land Improvements	1,339,564.29	1,339,564.29
151.00 Buildings and Improvements	0.00	0.00
151.10 Building	2,123,677.81	2,123,677.81
151.20 Building Improvements	2,276,955.79	2,276,955.79
151.30 Building Service Equipment	168,095.20	168,095.20
Total 151.00 Buildings and Improvements	4,568,728.80	4,568,728.80
152 CIP	5,140,962.30	648,849.56
152.1 CIP Consulting Services	4,646.25	
152.10 Fixed Equipment	698,156.25	698,156.25
152.15 Furniture & Furnishings	7,813.00	0.00
152.2 CIP Admin	0.00	0.00
152.3 CIP - HVAC	0.00	0.00
152.4 CIP Education Center	0.00	0.00
152.5 CIP Boiler Room	0.00	0.00
152.6 CIP Parking Lot	0.00	0.00
152.7 CIP North Wing Renovation	0.00	0.00
152.8 CIP Financial Services Offices	0.00	0.00
152.9 CNE Office Remodel	0.00	0.00
152.91 CIP - Angels Clinic Land Costs	0.00	0.00
152.92 CIP - VS Clinc Land Costs	1,261,346.64	1,061,603.59
153.20 Cap. Interest Income & Expenses	0.00	0.00
153.30 Cap. Interest & Issue Costs	0.00	0.00
160.00 Accumulated Depreciation	-5,342,143.00	-5,330,515.00
Total Fixed Assets	\$7,688,210.16	\$2,986,387.49
Other Assets		
168 Suspense	0.00	0.00
169 Payroll Clearing	0.00	0.00
170.00 Minority Interest in MTMC	215,865.95	14,510,261.00
171.00 Due from State - Prop 1A funds	0.00	0.00
180.00 Bond Issue Costs		
180.10 Bond Issue Costs	141,088.00	141,088.00
180.20 Accumulated Amortization	-141,088.00	-141,088.00
Total 180.00 Bond Issue Costs	0.00	0.00
180.30 Intangible Assets	0.00	0.00
180.40 Creekside - Intangible	0.00	0.00
180.50 Land Lease Legal Fees	28,081.11	28,081.11
180.55 Accumulated Amortization-LLLF	-28,081.11	-26,594.11
180.60 Capitalized Lease Negotiations	357,567.49	357,567.49
Total 180.30 Intangible Assets	357,567.49	359,054.49
185.00 Notes Receivable		
185.10 Professional Office - Angels	0.00	0.00
Total 185.00 Notes Receivable	0.00	0.00
195.10 Due from MTSJHC	0.00	0.00
2219 Capital Lease	6,674,279.00	
Total Other Assets	\$7,247,712.44	\$14,869,315.49

	TOTAL	
	AS OF DEC 31, 2019	AS OF DEC 31, 2018 (PY)
TOTAL ASSETS	\$30,830,707.50	\$20,231,887.81
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	89,113.44	23,120.13
Total Accounts Payable	\$89,113.44	\$23,120.13
Other Current Liabilities		
200.00 Accts Payable & Accrued Expenses		
200.10 Other Accounts Payable	5,692.34	5,692.34
200.20 Accrued Interest		
200.30 Accrued Professional Fees	0.00	0.00
200.40 Accrued Utilities	38,218.30	38,218.30
200.50 Accrued County Fees	0.00	0.00
Total 200.00 Accts Payable & Accrued Expenses	43,910.64	43,910.64
2021 Accrued Payroll - Clinic	21,666.67	
205.00 Prepaid Rent Revenue	0.00	0.00
210.00 Deide Security Deposit	2,275.00	2,275.00
211.00 Valley Springs Security Deposit	1,000.00	1,000.00
2110.00 Payroll Liabilities - New Account for 2019	1,266.60	
215.10 Due to MTSJHC	0.00	0.00
220.10 Due to MTMC - Rental Clearing	0.00	31,638.72
225.00 Current Maturities		
225.10 Current Maturities - N/P Cal.	0.00	0.00
225.15 Current Maturities - GE CLO	0.00	0.00
Total 225.00 Current Maturities	0.00	0.00
226 Deferred Rental Revenue	38,393.35	38,393.35
227 Deferred Revenue	0.00	
24000 Payroll Liabilities	5,892.81	11,293.67
Total Other Current Liabilities	\$114,405.07	\$128,511.38
Total Current Liabilities	\$203,518.51	\$151,631.51
Long-Term Liabilities		
2128.01 Deferred Capital Lease	1,881,849.87	
2128.02 Deferred Utilities Reimbursement	3,418,150.13	
2129 Other Third Party Reimbursement - Calaveras County	552,514.50	
2210 USDA Loan - VS Clinic	6,055,377.39	1,236,261.07
Total Long-Term Liabilities	\$11,907,891.89	\$1,236,261.07
Total Liabilities	\$12,111,410.40	\$1,387,892.58
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
3901 CY - Minority Interest MTMC	0.00	389,281.50
Net Income	-685,047.15	-434,403.74
Total Equity	\$18,719,297.10	\$18,843,995.23
TOTAL LIABILITIES AND EQUITY	\$30,830,707.50	\$20,231,887.81

Mark Twain Health Care District
List of Renters and Leases
December 31, 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	
<u>Medical Office Building Subleases</u>																	
							First Floor	704 Mountain Ranch Rd, Building E									
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	103 / 104	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	110, Valley Springs, CA 95252	Y	Pharmacy	\$ 2,124.00	2.36	\$	\$	10,000		
Total MOB lease income												\$ 19,260.51	\$ 1,657.50	\$	18,794.01	16,500	
<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 10/2019	
<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 (Armando 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 CAM IS NOT BEING PAID	
Land Lease	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 UNTIL ACCT RECONCILED At term of lease improvements (buildings) become District property. May terminate lease after 35 years and purchase improvements.	
San Andreas Medical and Professional Offices (Armando 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	N/A At term of lease improvements (buildings) become District property. May terminate lease after 35 years and purchase improvements.	

* CAM Charge included in rent

Mark Twain Healthcare District

PROFIT AND LOSS

December 2019

	TOTAL	
	DEC 2019	JUL - DEC, 2019 (YTD)
Income		
4083.49 VSHWC Gross Revenues	5,170.72	6,305.72
9060.00 Income, Gains & losses from investments - District	22,495.39	169,346.07
9160.00 Property Tax Revenues - District	92,085.75	552,514.50
9260.01 Deferred Lease Income	91,230.90	547,901.28
9260.02 MOB Rents Revenue	12,627.30	105,674.59
9260.03 Child Advocacy Rent Revenue	750.00	4,500.00
Total Income	\$224,360.06	\$1,386,242.16
GROSS PROFIT	\$224,360.06	\$1,386,242.16
Expenses		
7083.09 Other salaries and wages - Clinic	159,845.72	336,807.47
7083.10 Payroll taxes - Clinic	3,698.15	16,110.85
7083.13 Group Health & Welfare Insurance - Clinic	2,500.00	5,268.67
7083.16 Workers Compensation Insurance - Clinic	1,700.00	3,400.00
7083.20 Medical - Physicians - Cliic	21,666.67	78,850.86
7083.22 Consulting and Management fees - Clinic	15,598.47	135,129.81
7083.23 Legal - Clinic		21,859.71
7083.26 Other contracted services - Clinic	5,541.66	24,808.06
7083.29 Other Professional fees - Clinic	8,400.00	7,718.52
7083.36 Oxygen and Other Medical Gases - Clinic	35.06	427.99
7083.41 Other Medical Care Materials and Supplies - Clinic	22,938.52	64,648.50
7083.43 Food - Clinic	230.87	340.35
7083.46 Office and Administrative supplies - Clinic	3,823.41	15,851.02
7083.69 Other purchased services - Clinic	7,731.72	33,714.94
7083.80 Utilities - Electrical, Gas, Water, other - Clinic	2,904.32	12,214.47
7083.81 Insurance - Malpractice - Clinic	830.60	3,830.60
7083.82 Other Insurance - Clinic		23,331.70
7083.85 Telephone and Communications - Clinic	2,390.36	3,548.72
7083.86 Dues and Subscriptions - Clinic	2,499.00	5,709.05
7083.87 Outside Training - Clinic		199.00
7083.88 Travel costs - Clinic	3,271.20	3,271.20
7083.89 Recruiting - Clinic		11,528.89
730.00 Utilities		
730.79 Water/Sewer		284.89
Total 730.00 Utilities		284.89
740.00 Miscellaneous		
740.86 Dues & Subscriptions	1,250.00	1,250.00
740.88 Travel, Meals & Lodging		221.56
740.89 Office Supplies and Expense		24.95
Total 740.00 Miscellaneous	1,250.00	1,496.51
8610.09 Other salaries and wages - Admin.	15,056.93	101,762.91
8610.10 Payroll taxes - Admin.	668.95	6,255.49

	TOTAL	
	DEC 2019	JUL - DEC, 2019 (YTD)
8610.13 Group Health & Welfare Insurance - Admin.		10,725.12
8610.15 Pension and Retirement - Admin.		1,000.00
8610.16 Workers Compensation Insurance - Admin		1,226.00
8610.22 Consulting and Management Fees - District	106.61	13,043.39
8610.23 Legal - District		13,410.53
8610.24 Accounting / Audit Fees - District	16,714.41	27,911.89
8610.43 Food - District		620.00
8610.46 Office and Administrative Supplies - District	747.69	8,026.84
8610.69 Other - IT Services- District	1,652.45	3,669.95
8610.80 Utilities - District (no budget amount)		419.92
8610.82 Insurance - District	250.00	16,459.00
8610.86 Dues & Subscriptions - District	64.98	11,866.52
8610.87 Outside Training's - Admin.	-500.00	-1,000.00
8610.88 Travel - District	359.13	2,809.24
8610.89 Recruiting - District	866.84	1,170.05
8610.90 Other Direct Expenses - Stipends, Community Ed & Marketing, Misc. -District	500.00	13,210.13
8870 Debt Financing Costs		60,469.18
8890.00 Foundation - Stay Vertical, Golden Health Grant Awards - Dist.		419,000.00
9520.62 Repairs & Maintenance Grounds	170.00	2,226.01
9520.72 Depreciation	10,137.90	61,343.28
9520.80 Utilities - Electrical, Gas, Water, Phone, other	17,541.26	320,589.76
9521.75 MOB rent expenses	19,825.05	118,950.30
9522.75 Child Advocacy Expenses		297.31
Total Expenses	\$351,017.93	\$2,025,814.60
NET OPERATING INCOME	\$ -126,657.87	\$ -639,572.44
Other Income		
750.03 Minority Interest MTSJ Ops		-49,071.03
750.04 Minority Interest MTSJ Invest		3,596.32
Total Other Income	\$0.00	\$ -45,474.71
NET OTHER INCOME	\$0.00	\$ -45,474.71
NET INCOME	\$ -126,657.87	\$ -685,047.15

MTHCD Journal Entry

For: Additional Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
12/31/2019	9520.72	Depreciation Expense	\$ 10,137.90	
	2219.00	Capital Lease		\$ 10,137.90
Total			\$ 10,137.90	\$ 10,137.90

MTHCD Journal Entry

For: Monthly Amortization Schedule

Date	Account #	Account Name	Debit	Credit
12/31/2019	2128.01	Deffer Capital Lease	\$ 35,506.59	
	9260.01	Interest Income		\$ 26,737.49
	2219.00	Capital Lease		\$ 8,769.10
	2128.02	Deferred utility reimbursement	\$ 64,493.41	
	9260.01	Other Income		\$ 64,493.41
		Total	\$ 100,000.00	\$ 100,000.00

EXHIBIT C

HOURS OF SERVICE; COMPENSATION

1. **Hours of Service:** Physician shall provide professional services approximately eight (8) hours per day, five (5) days per week (for approximately forty (40) hours per week), no fewer than fifty (50) weeks during the first year of the Term and forty-nine (49) weeks during the second year of the Term. Physician shall take into account the requirements for physician staffing of the Clinic during all of the Clinic's business hours and shall ensure coordination with other physicians providing services at Clinic. Physician is not expected to provide professional services in the Clinic on days that the Clinic is closed for business.
2. **Base Compensation:** During the term of the Agreement, base compensation will be **Two Hundred Sixty Thousand Dollars (\$260,000)** per year. Such compensation shall be paid on a monthly basis in accordance with District practices.
3. **Retention Bonus:** Physician shall be entitled to a retention bonus in the amount of **Thirty Thousand Dollars (\$30,000)** for the first year of this Agreement to paid in increments of **Seven Thousand Five Hundred Dollars (\$7,500)** at the end of each three (3) month period, beginning on the Effective Date and continuing until 12 months from the Effective Date. By way of example, if the Effective Date is September 15, 2019, payments would be made December 15, 2019, March 15, 2020, June 15, 2020, September 15, 2020. Notwithstanding the foregoing, in the event Physician is no longer providing services under the terms of this Agreement at the time a payment is due, Physician shall forfeit his right to such payment and all future payments.
4. **Quality Bonus:** During the first year of the Term, the parties shall undertake good faith, diligent efforts to negotiate the terms of a quality bonus to apply to the second year of the Term. If the parties reach an agreement, then Physician shall be eligible for such bonus in the second year of the Term if the agreed-upon metrics for such year are met. The amount of such bonus shall be no more than **Twenty Five Thousand Dollars (\$25,000)**. District shall pay such bonus no later than sixty (60) days after completion of the year-end reconciliation for the second year of the Term.
5. **Benefits Allowance:** An additional stipend of **Ten Thousand Dollars (\$10,000)** per year shall be paid in equal monthly installments to cover Physician's cost for benefits such as health insurance, worker's compensation insurance, retirement plans, and all other costs.
6. **Reimbursement of Additional Costs:** Costs inherent to the practice of medicine, such as professional license fees, DEA fees, certifications, professional associations, continuing medical education expenses and medical staff dues, will be paid or reimbursed by the District, up to an average maximum of **One Thousand Five Hundred Dollars (\$1,500)** per year.
7. **Reimbursement for Travel Costs:** Physician will be reimbursed at the IRS published rate for mileage incurred in travel between Physician's principal residence and the Clinic in a maximum amount of no more than **ten thousand dollars (\$10,000)** over the term of this Agreement. Physician shall submit a monthly invoice to District setting forth the mileage incurred for the month. Such costs shall be reimbursed within thirty (30) days of District's receipt of such invoice.
8. **Fair Market Value.** Notwithstanding any other provision of this Agreement, in no event shall the aggregate compensation payable to Physician in any contract year exceed the seventy-fifth

Audited Financial Statements

**MARK TWAIN
HEALTH CARE DISTRICT**

June 30, 2019

**JWT & Associates, LLP
Certified Public Accountants**

Audited Financial Statements

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2019

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Management's Discussion and Analysis

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2019

The management of the Mark Twain Health Care District (the District) has prepared this annual discussion and analysis in order to provide an overview of the District's performance for the fiscal year ended June 30, 2019 in accordance with the Governmental Accounting Standards Board Statement No. 34, *Basic Financials Statements; Management's Discussion and Analysis for State and Local Governments*. The intent of this document is to provide additional information on the District's financial performance as a whole in addition to providing a prospective look at revenue growth, operating expenses, and capital development plans. This discussion should be reviewed in conjunction with the audited financial statements for the fiscal year ended June 30, 2019 and accompanying notes to the financial statements to enhance one's understanding of the District's financial performance.

Financial Highlights

The District's financial statements consist of three statements: balance sheet; statement of revenues, expenses, and changes in net position; and statement of cash flows. These financial statements and related notes provide information about the activities of the District, including resources held by the District but restricted for specific purposes by contributors, grantors, or enabling legislation.

The balance sheet includes all of the District's assets and liabilities, using the accrual basis of accounting, as well as an indication about which assets can be used for general purposes and which are designated for a specific purpose.

Highlights within the balance sheet for the year ended June 30, 2019 were:

- (1) Total assets increased by \$10,342,853 due mainly to the minority interest payment by Dignity in conjunction with the new lease agreement signed towards the end of the year for the leasing of the Hospital facilities;
- (2) Cash and cash equivalents increased by \$14,264,587, again due to the reason mentioned above. Cash inflows totaled a net \$596,851 from operations. Net property and purchases were \$3,790,363 towards the construction of a new rural health clinic in Valley Springs;
- (3) Other receivables increased by \$79,335 as property taxes increased by 85,656 for the year;
- (4) Property and equipment increased by \$3,767,172 due to the construction-in-progress additions of \$3,790,363 as previously mentioned, less depreciation expense of \$23,191. The clinic is scheduled for completion in the fall of 2019, at which time the District will begin rural health care clinic operations in Valley Springs.
- (5) Debt borrowings were \$3,846,784 representing draws on the USDA loan used to fund the construction of the new rural health clinic in Valley Springs.
- (6) Due to the new 30-year lease agreement, the District recorded approximately \$6.8 million in other assets, offset by approximately \$6 million in deferred revenues, all associated with the 30 year leasing of the Hospital facilities by Dignity.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

The statement of revenues, expenses and changes in net position reports all of the revenues earned and expenses incurred during the time period indicated. Net position (the difference between total assets and total liabilities) is one way to measure the financial health of the District.

Highlights within the statement of revenues, expenses and changes in net position for the year ended June 30, 2019 were:

(1) An excess of operating revenues over operating expenses of \$643,896 as compared to the prior year increase of \$473,244. Operating revenues were \$1,733,270 (an increase of \$188,225 over the prior year) while operating expenses were \$1,052,416 (a decrease of \$19,385 over the prior year);

(2) A \$36,958 net loss in the combined lease and other interest in Mark Twain Medical Center for the year ended June 30, 2019 as compared to the 2018 loss of \$587,223.

The statement of cash flows reports the cash provided by and used by the District's operating activities, as well as other cash sources such as investment income and cash payments for capital additions and improvements. This statement provides meaningful information on how the District's cash was generated and how it was used during the fiscal year.

Cash and Investments

For the fiscal year ended June 30, 2019, the District's operating cash and investments totaled \$16,123,892 as compared to \$1,859,305 in fiscal year 2018. At June 30, 2019, days cash on hand were 5,794 as compared to June 30, 2018 when days cash on hand were 649. Again, the large increase was due to the Dignity payment of the accumulative minority interest as previously mentioned. The District maintains sufficient cash and cash equivalent balances to pay all short-term liabilities, plus fund the forthcoming operations of the new rural health clinic.

Current Assets and Liabilities

Current assets increased by \$14,327,321 due mainly to the previously mentioned increase in cash and cash equivalents. Current liabilities decreased by \$47,827. These changes produced a current ratio of 86.23 for June 30, 2019 as compared to 8.61 for June 30, 2018.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

Capital and Other Assets

Property and equipment increased by \$3,767,172 as additions were \$3,790,363, less depreciation expense of \$23,191. The increase was for the continued capitalized costs of preparing the property in Valley Springs, California for the new rural health care clinic location.

The District also spent an additional \$16,424 in costs towards the lease negotiations for the new long-term lease with Dignity regarding the leasing of the Mark Twain Medical Center. These costs have been capitalized as an other asset for an accumulated total of \$357,567 as of June 30, 2019. Amortization of these costs began in June 2019 and will run for 30 years to match the terms of the new lease agreement. In addition and as previously mentioned, the District recorded approximately \$6.8 million in other assets, offset by approximately \$6 million in deferred revenues, all associated with the 30 year leasing of the Hospital facilities by Dignity.

District Revenues and Rental Income

The District receives approximately 65% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. Property taxes increased in 2019 by \$85,656 from 2018.

The District also rents and/or leases hospital facilities, private office for physicians and land to various entities and individuals for purposes of supplying healthcare to the residents in the surrounding area. Rental income for the year ended June 30, 2019 decreased slightly by \$32,492 over the previous year due mainly to the termination of monthly lease payments by Dignity due to the arrangements of the new lease.

Operating Expenses

Total operating expenses were \$1,052,416 for fiscal year 2019 compared to \$1,071,801 for the prior fiscal year. The decrease is mainly due primarily to:

- (1) A \$23,477 increase in salaries, wages and employee benefits due to the hiring of new staff coupled with a decrease in tenant services of \$72,662.
- (2) A \$119,264 decrease in professional fees due to fewer issues the District had to deal with this year.
- (3) A \$132,033 increase in donations towards community programs.

Other changes were considered minor.

Management's Discussion and Analysis (continued)

MARK TWAIN HEALTH CARE DISTRICT

Economic Factors and Next Fiscal Year's Budget

The District's board approved the fiscal year ending June 30, 2020 budget at a recent 2019 Board meeting. For fiscal year 2020, the District's budget has the following assumptions:

Property taxes were budgeted at the approximately the same levels of 2019 while rents increase.

Professional fees and other operating expenses are expected to remain fairly consistent for the year as compared to 2019

As noted already, the District is in process of building a new rural health care clinic in Valley Springs which it plans on operating upon completion. Planning is underway both for the completion of the building and for the operations of the clinic which will start during fiscal year 2020.

JWT & Associates, LLP

A Certified Public Accountancy Limited Liability Partnership

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Report of Independent Auditors

The Board of Directors
Mark Twain Health Care District
San Andreas, California

We have audited the accompanying financial statements of the Mark Twain Health Care District, (the District) which comprise the balance sheets as of June 30, 2019 and 2018, and the related statements of revenues, expenses and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in the California Code of Regulations, Title 2, Section 1131.2 State Controller's *Minimum Audit Requirements* for California Special Districts. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the financial statements referred to above present fairly, in all material respects, the financial position of the District at June 30, 2019 and 2018, and the results of its operations and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Supplementary Information

Management's discussion and analysis is not a required part of the financial statements but is supplementary information required by accounting principles generally accepted in the United States of America. We have applied limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the supplementary information. However, we did not audit the information and express no opinion on it.

JW7 & Associates, LLP

Fresno, California
January 6, 2019

Balance Sheets

MARK TWAIN HEALTH CARE DISTRICT

	June 30	
	<u>2019</u>	<u>2018</u>
Assets		
Current assets:		
Cash and cash equivalents	\$ 16,123,892	\$ 1,859,305
Other receivables	249,757	170,422
Prepaid expenses and deposits		<u>16,601</u>
Total current assets	16,373,649	2,046,328
Property and equipment	5,656,144	1,888,972
Interest in Mark Twain Medical Center	287,693	14,840,434
Other assets	<u>7,144,295</u>	<u>343,194</u>
Total assets	<u>\$ 29,461,781</u>	<u>\$ 19,118,928</u>
Liabilities and Net Position		
Current liabilities:		
Accounts payable and accrued expenses	\$ 175,862	\$ 173,266
Accrued payroll and related liabilities	14,019	16,984
Due to Mark Twain Medical Center		<u>47,458</u>
Total current liabilities	189,881	237,708
Deferred lease revenue	5,900,000	
Debt borrowings	<u>3,846,784</u>	
Total liabilities	9,936,665	
Net position		
Invested in capital assets	1,809,360	1,888,972
Unrestricted net position	<u>17,715,756</u>	<u>16,992,248</u>
	<u>19,525,116</u>	<u>18,881,220</u>
Total liabilities and net position	<u>\$ 29,461,781</u>	<u>\$ 19,118,928</u>

See accompanying notes and auditor's report

Statements of Revenues, Expenses and Changes in Net Position

MARK TWAIN HEALTH CARE DISTRICT

	Year Ended June 30	
	<u>2019</u>	<u>2018</u>
Operating revenues:		
District taxes	\$ 1,085,099	\$ 999,443
Rental income	506,118	538,610
Interest and other income	<u>142,053</u>	<u>6,992</u>
Total revenues, gains and losses	1,733,270	1,545,045
Operating expenses:		
Salaries, wages and administrative benefits	259,670	236,193
Professional fees	213,023	332,287
Donations	132,033	41,925
Programs and events	26,768	5,488
Tenant services		72,662
Medical office building rent	231,983	226,237
Utilities and phone	29,133	
Insurance	19,157	17,043
Repairs and maintenance	2,444	57,593
Depreciation and amortization	36,578	26,582
Other operating expenses	<u>101,627</u>	<u>55,791</u>
Total expenses	<u>1,052,416</u>	<u>1,071,801</u>
Excess of revenues over expenses	680,854	473,244
Nonoperating revenues (expenses):		
Gain (loss) in interest in Mark Twain Medical Center	<u>(36,958)</u>	<u>(587,223)</u>
Increase (decrease) in net position	643,896	(113,979)
Net position at the beginning of the year	<u>18,881,220</u>	<u>18,995,199</u>
Net position at the end of the year	<u>\$ 19,525,116</u>	<u>\$ 18,881,220</u>

See accompanying notes and auditor's report

Statements of Cash Flows

MARK TWAIN HEALTH CARE DISTRICT

	Year Ended June 30	
	<u>2019</u>	<u>2018</u>
Cash flows from operating activities:		
Cash received from district taxes	\$ 1,090,001	\$ 1,006,790
Cash received from rental & other activities	374,423	459,073
Cash paid for salaries, wages and administrative benefits	(262,635)	(228,601)
Cash paid for suppliers and outside vendors	<u>(604,938)</u>	<u>(815,404)</u>
Net cash provided by operating activities	596,851	421,858
Cash flows from financing and investing activities:		
Purchases of property and equipment	(3,790,363)	(245,158)
Proceeds from debt borrowings	3,846,784	
Increase in deferred revenues	5,900,000	
Interest income	142,053	
Change in other assets	<u>7,569,262</u>	<u>(73,998)</u>
Net cash used in financing activities	<u>13,667,736</u>	<u>(319,156)</u>
Net increase (decrease) in cash and cash equivalents	14,264,587	102,702
Cash and cash equivalents at beginning of year	<u>1,859,305</u>	<u>1,756,603</u>
Cash and cash equivalents at end of year	<u>\$ 16,123,892</u>	<u>\$ 1,859,305</u>
Reconciliation of changes in net position to net cash provided by operating activities		
Excess of revenues over expenses	\$ 680,854	\$ 473,244
Adjustments to reconcile changes in net position to net cash provided by operating activities:		
Depreciation and amortization	26,558	26,582
Changes in operating assets and liabilities:		
District tax and other receivables	(79,335)	25,119
Prepaid expenses	16,601	7,867
Accounts payable and accrued expenses	2,596	(86,907)
Accrued payroll and related liabilities	(2,965)	7,592
Due to Mark Twain Medical Center	<u>(47,458)</u>	<u>(31,639)</u>
Net cash provided by operating activities	<u>\$ 596,851</u>	<u>\$ 421,858</u>

MARK TWAIN HEALTH CARE DISTRICT

June 30, 2019

NOTE A - SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity: Mark Twain Health Care District (the District) is a tax-exempt political subdivision of the State of California operating under the California Health and Safety Code and is governed by a five-member elected Board of Directors. The District was organized in 1946, and began operating a healthcare facility located in San Andreas, California, in 1951.

In 1989, the District arranged with St. Joseph's Regional Health System (SJRHS), who later became Catholic Health Care West (CHW), who then renamed to Dignity Health (DH) (a California-based not-for-profit public benefit corporation) to manage the District-owned Mark Twain Hospital, which later became known as the Mark Twain Medical Center Corporation (the Corporation). DH entered into an agreement with the District at that time to lease the Corporation under the "1989 Lease". During fiscal year 2019, a new lease was entered into with DH as more fully described in Footnote H.

The Corporation's Board of Trustees is appointed by the District and DH whereby DH appoints three members of the seven-member Corporation Board of Trustees and holds significant reserve powers. In the event of its dissolution, the Corporation's bylaws require that its net position be divided equally between the District and DH.

Basis of Preparation: The accounting policies and financial statements of the District generally conform with the recommendations of the audit and accounting guide, *Health Care Organizations*, published by the American Institute of Certified Public Accountants. The financial statements are presented in accordance with the pronouncements of the Governmental Accounting Standards Board (GASB). For presentation purposes, transactions deemed to be ongoing and central to providing health care services are reported as operational revenues and expenses.

The District uses enterprise fund accounting. Revenues and expenses are recognized on the accrual basis using the economic resources measurement focus. Based on GASB Statement Number 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, as amended, the District has elected to apply the provisions of all relevant pronouncements as the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Changes in Financial Statement Presentation: The District has adopted the provisions of GASB 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments* (Statement 34), as amended by GASB 37, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments: Omnibus*, and Statement 38, *Certain Financial Statement Note Disclosures*. Statement 34 established financial reporting standards for all state and local governments and related entities. Statement 34 primarily relates to presentation and disclosure requirements. The impact of this change was related to the format of the financial statements; the inclusion of management's discussion and analysis; and the preparation of the statement of cash flows on the direct method. The application of these accounting standards had no impact on the total net position.

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

Use of Estimates: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported results of operations for the period. Actual results could differ from those estimates.

Risk Management: To cover the District against various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and employee health, dental, and accidental benefits, commercial insurance coverage is purchased.

Cash and Cash Equivalents and Investments: The District considers cash and cash equivalents to include certain investments in highly liquid debt instruments, when present, with an original maturity of a short-term nature or subject to withdrawal upon request. Exceptions are for those investments which are intended to be continuously invested. Investments in debt securities are reported at market value. Interest, dividends and both unrealized and realized gains and losses on investments are included as investment income in nonoperating revenues when earned.

Property and Equipment: Property and equipment are reported on the basis of cost, or in the case of donated items, on the basis of fair market value at the date of donation. Routine maintenance and repairs are charged to expense as incurred. Expenditures which increase values, change capacities, or extend useful lives are capitalized. Depreciation of property and equipment and amortization of property under capital leases are computed by the straight-line method for both financial reporting and cost reimbursement purposes over the estimated useful lives of the assets, which range from 5 to 40 years for buildings and improvements, and 5 to 20 years for equipment.

Net Position: Net position, under the new GASB requirements, are to be presented in three categories. The first category is net position "invested in capital assets, net of related debt". This category of net position consists of capital assets (both restricted and unrestricted), net of accumulated depreciation and reduced by the outstanding principal balances of any debt borrowings that were attributable to the acquisition, construction, or improvement of those capital assets. The second category is "restricted" net position. This category consists of externally designated constraints placed on certain assets by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments or government agencies, or law or constitutional provisions or enabling legislation. The third category is "unrestricted" net position. This category consists of the net position that does not meet the definition or criteria of the previous two categories. As of June 30, 2019 and 2018, the District is only required to present unrestricted net position in the presentation of the financial statements as there are no restrictions present under category one or two.

Statements of Cash Flows: For purposes of the statements of cash flows, all highly liquid investments with original maturities of three months or less are considered to be cash equivalents.

MARK TWAIN HEALTH CARE DISTRICT

NOTE A - SIGNIFICANT ACCOUNTING POLICIES (continued)

District Tax Revenues: The District receives approximately 65% of its operating support from property taxes. These funds are used to support operations of the District. They are classified as operating revenue as the revenue is directly linked to the operations of the District. Property taxes are levied by the County on the District's behalf during the year, and are intended to help finance the District's activities during the same year. Amounts are levied on the basis of the most current property values on record with the County. The County has established certain dates to levy, lien, mail bills, and receive payments from property owners during the year. Property taxes are considered delinquent on the day following each payment due date.

Grants and Contributions: From time to time, the District may receive grants from various governmental agencies and private organizations. The District may also receive contributions from related foundation and auxiliary organizations, as well as from individuals and other private organizations. Revenues from grants and contributions are recognized when all eligibility requirements, including time requirements are met. Grants and contributions may be restricted for either specific operating purposes or capital acquisitions. These amounts, when recognized upon meeting all requirements, are reported as components of the statement of revenues, expenses and changes in net position.

Operating Revenues and Expenses: The District's statement of revenues, expenses and changes in net position distinguishes only operating revenues and expenses. Operating revenues result from exchange transactions associated with supporting health care services, which is the District's principal activity. Operating expenses are all expenses incurred to support health care services.

NOTE B - BANK DEPOSITS

Collateral: As of June 30, 2019 and 2018, the District had deposits invested in a bank of \$16,123,892 and \$1,859,305, respectively. All of these funds were held in deposits, which are collateralized in accordance with the California Government Code (CGC), or federally insured.

Under the provisions of the CGC, California banks and savings and loan associations are required to secure the District's deposits by pledging government securities as collateral. The market value of pledged securities must equal at least 110% of the District's deposits. California law also allows financial institutions to secure District deposits by pledging first trust deed mortgage notes having a value of 150% of the District's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of the District.

Investments, at times, may consist of state and local agency funds invested in various permissible securities and are stated at quoted market values. Changes in market value between years are reflected as a component of investment income in the accompanying statement of revenues, expenses and changes in net position.

MARK TWAIN HEALTH CARE DISTRICT

NOTE C - TRANSACTIONS BETWEEN RELATED ORGANIZATIONS

The Corporation provided the District with accounting and administrative services for which the Corporation charged a fee to cover the salaries and benefits of the personnel. This fee totaled \$72,662 for the year ended June 30, 2018. These services were terminated by the District and replaced with other options during the fiscal year ended June 30, 2019. At June 30, 2018, the District had \$47,458 in unamortized prepaid rent income resulting from the redemption of the 1986 Bonds made by the Corporation. During the year ended June 30, 2019, the amortization on this asset was completed.

The Corporation leases the District's healthcare facilities in order to conduct patient care services in an acute-care hospital setting. Lease revenue from the Corporation for the years ended June 30, 2019 and 2018 were \$232,000 and \$310,039, respectively. During the year ended June 30, 2019, a new lease agreement was signed with other arrangements as further disclosed in Footnote H.

The former hospital facility lease was renegotiated during the year ended June 30, 2019. The former lease payments were initially in amounts adequate to cover payment of utilities, debt service and insurance on the Series 1986A Bonds not covered by the tax and other revenues of the District, and to maintain ratios and fund accounts pursuant to the terms of a Joint Obligor Agreement between the District and the Corporation dated December 31, 1989, and the Bond Indenture dated August 1, 1986, between the District and Harris Trust Company of California, the bond trustee. As previously mentioned, Footnote H discloses the new lease arrangement.

During the year ended June 30, 2008, the District entered into a land and medical office building lease agreement with San Andreas Medical and Professional Office Building (SAMPO). The District leases land located at 704 Mountain Ranch Road in San Andreas to SAMPO at no cost due to the fact that the development of the property by SAMPO was deemed sufficient to offset any future lease payments. SAMPO built and owns the medical office building (MOB) located on the aforementioned land and then leases the MOB to the District. Lease expense for the years ended June 30, 2019 and 2018 regarding this agreement were \$231,983 and \$226,237, respectively. The District has subleased portions of the MOB to the Stockton Cardiology Medical Group and others, and to the Corporation. Lease revenues under the subleasing arrangements and other arrangements were \$211,883 and \$219,956 for the years ended June 30, 2019 and 2018, respectively.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

NOTE D - PROPERTY AND EQUIPMENT

Property and equipment as of June 30, 2019 and 2018 were comprised of the following:

	<u>Balance at June 30, 2018</u>	<u>Transfers & Additions</u>	<u>Disposals & Retirements</u>	<u>Balance at June 30, 2019</u>
Land and land improvements	\$ 1,339,564			\$ 1,339,564
Buildings and improvements	4,568,729			4,568,729
Equipment	698,156			698,156
Construction-in-progress	<u>601,422</u>	<u>3,790,363</u>	<u> </u>	<u>4,391,785</u>
Totals at historical cost	7,207,871	3,790,363		10,998,234
Less accumulated depreciation for:				
Land and land improvements	(134,397)	(2,386)		(136,783)
Buildings and improvements	(4,491,517)	(19,171)		(4,510,688)
Equipment	<u>(692,985)</u>	<u>(1,634)</u>	<u> </u>	<u>(694,619)</u>
Total accumulated depreciation	<u>(5,318,899)</u>	<u>(23,191)</u>	<u> </u>	<u>(5,342,090)</u>
Total property and equipment, net	<u>\$ 1,669,268</u>	<u>\$ 219,704</u>	<u>\$</u>	<u>\$ 5,656,144</u>

	<u>Balance at June 30, 2017</u>	<u>Transfers & Additions</u>	<u>Disposals & Retirements</u>	<u>Balance at June 30, 2018</u>
Land and land improvements	\$ 1,339,564			\$ 1,339,564
Buildings and improvements	4,568,729			4,568,729
Equipment	698,156			698,156
Construction-in-progress	<u>356,264</u>	<u>245,158</u>	<u> </u>	<u>601,422</u>
Totals at historical cost	6,962,713	245,158		7,207,871
Less accumulated depreciation for:				
Land and land improvements	(132,011)	(2,386)		(134,397)
Buildings and improvements	(4,470,389)	(21,128)		(4,491,517)
Equipment	<u>(691,045)</u>	<u>(1,940)</u>	<u> </u>	<u>(692,985)</u>
Total accumulated depreciation	<u>(5,293,445)</u>	<u>(25,454)</u>	<u> </u>	<u>(5,318,899)</u>
Total property and equipment, net	<u>\$ 1,669,268</u>	<u>\$ 219,704</u>	<u>\$</u>	<u>\$ 1,669,268</u>

MARK TWAIN HEALTH CARE DISTRICT

NOTE E - DEBT BORROWINGS

On August 8, 2018, the District’s Board of Directors adopted Resolution 2018-11 entitling the authorizing and providing for the incurrence of indebtedness for the purpose of providing a portion of the cost of acquiring, constructing, enlarging, improving and/or extending its facilities to serve an area lawfully within its jurisdiction to serve. In a lease-leaseback transaction, two Certificates of Participation (COP) were signed. COP Series A allowed up to \$6,782,000 and COP Series B allowed up to \$678,000. Details of these borrowings as of June 30, 2019 and 2018, debt borrowings are as follows:

	<u>2019</u>	<u>2018</u>
Mark Twain Health Care District Certificates of Participation, Series A (2018 Capital Improvement Project), original amount up to \$6,782,000; principal payments due to be determined; interest charged at 3.625%; collateralized by District revenues and other property:	\$ 3,812,784	
Mark Twain Health Care District Certificates of Participation, Series B (2018 Capital Improvement Project), original amount up to \$678,000; principal payments due to be determined; interest charged at 3.875%; collateralized by District revenues and other property:	<u>34,000</u>	<u> </u>
	3,846,784	
Less current maturities of debt borrowings	<u>-0-</u>	<u> </u>
	<u>\$ 3,846,784</u>	<u> </u>

Future principal maturities for debt borrowings for the next succeeding five years have not yet been determined by the USDA as the project is still under construction and all available funds have not yet been drawn.

On May 1, 1996, the Corporation borrowed \$11,175,000 to finance a new health facility and to defease the Mark Twain Hospital District Insured Revenue Bonds Series 1986A (the Series 1986A Bonds) previously issued by the District. In exchange for assuming the District’s debt obligation, the Corporation has been granted a prepaid lease payment to the District that has been recorded as a long-term liability in the accompanying financial statements. The prepaid rent was being amortized over the life of the former lease agreement with the Corporation. As of result of the new lease agreement, the prepaid lease payment was terminated during the year end June 30, 2019.

MARK TWAIN HEALTH CARE DISTRICT

NOTE F - INTEREST IN MARK TWAIN MEDICAL CENTER

In the former agreement between the Corporation and the District, in the event of a dissolution or a winding up of the Corporation, 50% of its assets remaining after payment, or provision for payment, of all debts and liabilities of the Corporation, were to be distributed to Dignity Health, a California nonprofit public benefit corporation. The other 50% would be distributed to the District. As a result of this agreement, the District had recorded \$14,480,434 as of June 30, 2018, respectively, as its portion of its interest in the Corporation. This amount represented the 50% of the net difference between the assets and the liabilities of the Corporation as of its June 30, 2018 audited financial statements. As of result of the new lease agreement with Dignity Health, this agreement was amended to reduce the 50% interest to 1% for the year ended June 30, 2019, resulting in an interest of \$287,693 as of June 30, 2019.

NOTE G - COMMITMENTS AND CONTINGENCIES

Construction-in-Progress: As of June 30, 2019 the District has recorded \$4,391,785 as construction-in-progress representing cost capitalized towards the purchase of land and construction of a rural health care clinic in Valley Springs, California. Future costs to complete this project as of June 30, 2019 is approximately \$3,700,000.

Medical Office Building Rent: The District leases various office space under operating leases expiring at various dates. Total building rent expense for the years ended June 30, 2019 and 2018, was \$231,983 and \$226,237, respectively. Future minimum lease payments for the succeeding years under these leases as of June 30, 2019, that have initial or remaining lease terms in excess of one year are not significant for disclosure.

Litigation: The District may from time-to-time be involved in litigation and regulatory investigations which arise in the normal course of doing business. After consultation with legal counsel, management estimates that matters existing as of June 30, 2019 will be resolved without material adverse effect on the District's future financial position, results from operations or cash flows.

Regulatory Environment: The District is subject to several laws and regulations. These laws and regulations include matters such as licensure, accreditation, government health care program participation requirements, reimbursement for patient services, and Medicare and Medi-Cal fraud and abuse. Government activity has increased with respect to possible violations of statues and regulations by health care providers. Violations of these laws and regulations could result in expulsion from government health care programs together with the imposition of significant fines and penalties, as well as significant repayments for patient services previously billed. Management believes that the District is in compliance with all applicable government laws and regulations and is not aware of any future actions or unasserted claims at this time.

Notes to Financial Statements (continued)

MARK TWAIN HEALTH CARE DISTRICT

NOTE H - DIGNITY HEALTH LEASE

On May 31, 2019, the District and Dignity Health (DH) consummated a 30-year lease of the Mark Twain Medical Center. The final closure entailed 10 different documents: (1) a Prelease Agreement; (2) a Lease Agreement; (3) a Supplemental Property Agreement; (4) an Equity Transfer Agreement; (5) a Lease Termination Agreement; (6) a Valley Springs Letter; (7) By-Laws of the MTMC Corporation; (8) By-Laws of the MTMC Community Board; (9) a Closing and Incumbency Certificate; and (10) a MTMC Third Amended & Restated Articles of Incorporation. Final accounting entries made for this May 31st transaction, as well as the true-up of asset depreciation, have been made to the records of the District for the year ended June 30, 2019.

As a result of this transaction, the District has recorded a capital lease asset valued at \$6,806,628 and has recorded deferred lease revenue of \$6,000,000. The capital lease asset is being amortized over the life of the new lease agreement of 30 years at \$226,884 each year. The deferred lease revenue is a combination of deferred capital lease income, deferred facility rent and deferred utility expense income and is being recognized as income each year at various amounts each year.

NOTE I - SUBSEQUENT EVENTS

The District's management has evaluated the effect of significant subsequent events on the financial statements through January 6, 2019, the date the financial statements are issued, and determined that there are no other material subsequent events that have not been disclosed.