



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

**Finance Committee Meeting**  
**Mark Twain Medical Center Education Center – Classroom 5**  
**768 Mountain Ranch Road**  
**San Andreas, CA 95249**  
**9:00 am**  
**Tues. October 20, 2020**

**Two Participation Options:**

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

**2. In Attendance With The Following Guidelines:**  
**Social Distancing (6 ft)**  
**No Screening but Face Covering is Required**

**Agenda**

Mark Twain Health Care District Mission Statement

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

- 1. Call to order:**
- 2. Roll Call:**
- 3. Approval of Agenda: Public Comment **Action:****

This Institution is an Equal Opportunity Provider and Employer

Agenda – October 20, 2020 MTHCD Finance Committee Meeting

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

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

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

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

**A. Un-Approved Minutes:**

- Finance Committee Meeting Minutes for September 15, 2020

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

- VSHWC – Construction Finance:
- VSHWC Operations:

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

- Sept. 2020 Financials Will Be Presented to The Committee: Public Comment **Action**
- Closing 2019-2020 Update:

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

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

**10. Next Meeting:**

- There will not be a November Finance Committee Meeting. Due to the November and December holidays the next meeting will be on Wed. December 9, 2020 at 7:30 am.

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

This Institution is an Equal Opportunity Provider and Employer

Agenda – October 20, 2020 MTHCD Finance Committee Meeting

Effective - Mar 17, 2020.

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

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

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Agenda – October 20, 2020 MTHCD Finance Committee Meeting



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**Un- Approved Minutes**

Mark Twain Health Care District Mission Statement

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**1. Call to order:**

The Meeting was called to order by Ms. Toepel at 9:02 am.

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Minutes – September 15, 2020 MTHCD Finance Committee Meeting

**2. Roll Call:**

	In Person	By Phone	Absent/Excused	Time Arrived
Ms. Toepel	X			
Ms. Hack		X		

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

Public Comment: None

Motion: Ms. Hack

Second: Ms. Toepel

Vote 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 September 15, 2020

Public Comment: Hearing none

Motion: Ms. Hack

Second: Ms. Toepel

Vote 2-0

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

- VSHWC – Construction:
  - **Sunrise Pharmacy**

Dr. Smart: Pharmacy/Room 400 projected to be finished the end of October 2020. Landlord/Renter status starts 10/1/20. 9% of VSHWC utilities to be paid by Pharmacy.

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

- August 2020 Financials Will Be Presented to The Committee: Public Comment **Action**

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Minutes – September 15, 2020 MTHCD Finance Committee Meeting

Mr. Wood: 3 things needed to be done to close out 2019-2020 Fiscal Year:

- Revenue report- To be completed by Mr. Hohenbrink
- Depreciation- Fixed Assets- To be completed by Mr. Wood
- Property Tax Reconciliation- Completed by Mr. Wood

Motion: Ms. Hack

Second: Ms. Toepel

Vote 2-0

- Closing 2019-2020 Update:

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

- Finance Committee Community Member – Policy # 28: Public Comment - **Action**
  - Firman Brown, Interview:

Attended numerous Board Meetings in the past. Withdrew Application prior to interview.

- Richard Randolph, Interview

Mr. Randolph was interviewed by the entire committee. All questions were answered and he expressed strong interest in serving the District as a member of the Finance Committee.

Motion: Ms. Hack moves to approve Richard Randolph for the open Community seat.

Second: Ms. Toepel

Vote 2-0

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

Dr. Smart: Nov/Dec 2020 Board Meetings to be combined. Meeting on Dec 9, 2020 at 9 am. Finance Committee to decide on meeting schedule for Nov/Dec 2020 at a later date.

## **10. Next Meeting:**

- The next meeting will be on Tues. Oct. 20, 2020.

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

Motion: Ms. Hack

Second: Ms. Toepel

Vote 2-0

Time: 10:36 am.

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Minutes – September 15, 2020 MTHCD Finance Committee Meeting





# MARK TWAIN HEALTH CARE DISTRICT

P. O. Box 95  
San Andreas, CA 95249  
(209) 754-4468 Phone  
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**Agenda Item:** Financial Reports (as of September, 2020)  
**Item Type:** Action  
**Submitted By:** Rick Wood, Accountant  
**Presented By:** Rick Wood, Accountant

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## **BACKGROUND:**

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

- Please note that the June 30, 2020 financial reports will remain in DRAFT form until the 2019 – 2020 Audit has been completed. While the revenue shouldn't change dramatically, our depreciation expense and the Balance Sheet will go through a couple more adjustments.
- As of 9/30/20 the Clinic has collected \$80,164 through the regular checking accounts.
- District revenue (property tax) has been reconciled as of June 30, 2020. The District's final property tax revenue for this past fiscal year was \$1,126,504.
- We made our first principal & interest payment of \$260,960.72 on the clinic loan in September.
- The Balance Sheet shows a strong cash position.
- The Investment & Reserves Report will now show the reserve allocations, along with the interest income allocations. This report is now complete, and will be updated and provided to the Board on a monthly basis.



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

	09/30/20 Actual Y-T-D	2020 - 2021 Annual Budget				
		Total District	Clinic	Rental	Projects	Admin
Revenues	689,738	6,171,389	3,618,701	1,352,688	0	1,200,000
Total Revenue	689,738	6,171,389	3,618,701	1,352,688	0	1,200,000
Expenses	(1,188,888)	(5,860,663)	(3,820,119)	(1,181,428)	(91,000)	(768,116)
Total Expenses	(1,188,888)	(5,860,663)	(3,820,119)	(1,181,428)	(91,000)	(768,116)
Surplus(Deficit)	(499,150)	310,726	(201,418)	171,260	91,000	431,884



Mark Twain Health Care District Direct Clinic Financial Projections							
						VSHWC	9/30/2020
		DRAFT	2020/2021	Month	Actual	Actual	Actual
		2019/2020	Budget	to-Date	Month	Y-T-D	vs Budget
4083.49	Urgent care Gross Revenues	437,285	4,674,075	1,168,519	26,635	80,164	1.72%
4083.60	Contractual Adjustments	(51,948)	(1,087,124)	(271,781)	0	0	
	Net Patient revenue	385,337	3,586,951	896,738	26,635	80,164	2.23%
4083.90	Flu shot, Lab income, physicals		1,000	250			0.00%
4083.91	Medical Records copy fees		750	188			0.00%
4083.92	Other - Plan Incentives		30,000	7,500			0.00%
			31,750	7,938	0	0	0.00%
	<b>Total Other Revenue</b>	<b>385,337</b>	<b>3,618,701</b>	<b>904,675</b>	<b>26,635</b>	<b>80,164</b>	<b>2.22%</b>
7083.09	Other salaries and wages	(823,638)	(1,008,540)	(252,135)	(68,522)	(221,812)	21.99%
7083.10	Payroll taxes	(52,045)	(78,666)	(19,667)	(4,634)	(13,934)	17.71%
7083.12	Vacation, Holiday and Sick Leave		(9,077)	(2,269)			0.00%
7083.13	Group Health & Welfare Insurance	(31,164)	(49,982)	(12,496)	(8,278)	(18,824)	37.66%
7083.14	Group Life Insurance		(1,614)	(404)			0.00%
7083.15	Pension and Retirement		(25,214)	(6,304)		(632)	2.51%
7083.16	Workers Compensation insurance	(13,597)	(10,085)	(2,521)		(16,697)	165.56%
7083.18	Other payroll related benefits		(1,513)	(378)			0.00%
	Total taxes and benefits	(96,806)	(176,151)	(44,038)	(12,912)	(50,087)	28.43%
	<b>Labor related costs</b>	<b>(920,444)</b>	<b>(1,184,691)</b>	<b>(296,173)</b>	<b>(81,434)</b>	<b>(271,900)</b>	<b>22.95%</b>
7083.05	Marketing	(7,096)				(250)	
7083.20	Medical - Physicians	(422,491)	(905,244)	(226,311)	(59,382)	(166,017)	18.34%
7083.22	Consulting and Management fees	(261,571)	(75,000)	(18,750)	(8,977)	(38,418)	51.22%
7083.23	Legal - Clinic	(27,900)	0				0.00%
7083.25	Registry Nursing personnel		(3,000)	(750)			0.00%
7083.26	Other contracted services	(65,565)	(126,907)	(31,727)	(13,557)	(32,248)	25.41%
7083.29	Other Professional fees	(11,199)	(80,932)	(20,233)	(1,640)	(1,640)	2.03%
7083.36	Oxygen and Other Medical Gases	(533)	(3,703)	(926)		(35)	0.95%
7083.38	Pharmaceuticals		(139,504)	(34,876)			0.00%
7083.41	Other Medical Care Materials and Supplies	(135,157)	(25,714)	(6,429)	(4,544)	(40,321)	156.81%
7083.44	Linens		(1,200)	(300)			0.00%
7083.48	Instruments and Minor Medical Equipment		(24,248)	(6,062)			0.00%
7083.74	Depreciation - Equipment		(150,476)	(37,619)			0.00%
7083.45	Cleaning supplies		(47,578)	(11,895)			0.00%
7083.62	Repairs and Maintenance Grounds	(1,122)	(8,104)	(2,026)			0.00%
7083.72	Depreciation - Bldgs & Improvements		(311,017)	(77,754)			0.00%
7083.80	Utilities - Electrical, Gas, Water, other	(52,509)	(95,083)	(23,771)	(15,376)	(21,395)	22.50%
8870.00	Interest on Debt Service	(60,469)	(257,355)	(64,339)	(187,961)	(187,961)	73.04%
7083.43	Food	(935)	(2,000)	(500)			0.00%
7083.46	Office and Administrative supplies	(27,450)	(15,428)	(3,857)	(7,461)	(12,391)	80.32%
7083.69	Other purchased services	(52,143)	(232,076)	(58,019)	(977)	(13,462)	5.80%
7083.81	Insurance - Malpractice	(8,814)	(16,854)	(4,214)			0.00%
7083.82	Other Insurance - Clinic	(23,332)	(31,102)	(7,776)	(2,089)	(28,191)	0.00%
7083.83	Licenses & Taxes		(1,500)	(375)			
7083.85	Telephone and Communications	(5,253)	(20,903)	(5,226)	(1,426)	(3,974)	19.01%
7083.86	Dues and Subscriptions	(19,274)	(1,500)	(375)	(35)	(1,985)	132.33%
7083.87	Outside Training	(199)	(15,000)	(3,750)			0.00%
7083.88	Travel costs	(3,704)	(4,000)	(1,000)			0.00%
7083.89	Recruiting	(25,209)	(40,000)	(10,000)		(1,525)	3.81%
	Non labor expenses	(1,211,926)	(2,635,428)	(658,857)	(303,424)	(549,815)	20.86%
	Total Expenses	(2,132,370)	(3,820,119)	(955,030)	(384,858)	(821,714)	21.51%
	<b>Net Expenses over Revenues</b>	<b>(1,747,033)</b>	<b>(201,418)</b>	<b>(50,355)</b>	<b>(358,223)</b>	<b>(741,551)</b>	<b>368.17%</b>
	Non Labor		1,149,297	287,324			
	Non Labor		725,910	181,477			
	Non Labor		260,695	65,174			
	Sub total Non Labor		2,135,902	533,975			



Mark Twain Health Care District									
Rental Financial Projections				Rental					
									9/30/2020
				Budget					
		DRAFT	2020/2021	Month	Actual	Actual	Actual		
		2019/2020	Budget	to-Date	Month	Y-T-D	vs Budget		
9260.01	Rent Hospital Asset amortized	1,094,553	1,092,672	273,168	90,914	272,848	24.97%		
			0						
	<b>Rent Revenues</b>	<b>1,094,553</b>	<b>1,092,672</b>	<b>273,168</b>	<b>90,914</b>	<b>272,848</b>	<b>24.97%</b>		
9520.62	Repairs and Maintenance Grounds	(6,079)	0						
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(619,840)	(758,483)	(189,621)	(46,136)	(155,088)	20.45%		
9520.72	Depreciation	(121,437)	(148,679)	(37,170)	(9,821)	(29,569)	19.89%		
9520.82	Insurance								
	<b>Total Costs</b>	<b>(747,356)</b>	<b>(907,162)</b>	<b>(226,791)</b>	<b>(55,957)</b>	<b>(184,657)</b>	<b>20.36%</b>		
	<b>Net</b>	<b>347,197</b>	<b>185,510</b>	<b>46,378</b>	<b>34,957</b>	<b>88,191</b>	<b>45.33%</b>		
9260.02	MOB Rents Revenue	223,552	251,016	62,754	25,109	39,190	15.61%		
9521.75	MOB rent expenses	(240,514)	(261,016)	(65,254)	(20,261)	(61,798)	23.68%		
	<b>Net</b>	<b>(16,962)</b>	<b>(10,000)</b>	<b>(2,500)</b>	<b>4,848</b>	<b>(22,608)</b>	<b>226.08%</b>		
9260.03	Child Advocacy Rent revenue	7,500	9,000	2,250	750	3,750	41.67%		
9522.75	Child Advocacy Expenses	(297)	(11,000)	(2,750)	(260)	(260)	2.36%		
	<b>Net</b>	<b>7,203</b>	<b>(2,000)</b>	<b>(500)</b>	<b>490</b>	<b>3,490</b>	<b>-174.50%</b>		
9260.04	Sunrise Pharmacy Revenue								
7084.41	Sunrise Pharmacy Expenses	(2,174)	(2,250)	(563)	(350)	(3,714)			
		1,325,605	1,352,688	338,172	116,772	315,787	23.35%		
		(990,341)	(1,181,428)	(295,357)	(76,478)	(246,714)	20.88%		
	<b>Summary Net</b>	<b>335,264</b>	<b>171,260</b>	<b>42,815</b>	<b>40,295</b>	<b>69,073</b>	<b>40.33%</b>		



Mark Twain Health Care District							
Projects, Grants and Support							
9/30/2020							
Budget							
		DRAFT	2020/2021	Month	Actual	Actual	Actual
		2019/2020	Budget	to-Date	Month	Y-T-D	vs Budget
	Project grants and support		(91,000)	(22,750)		(807)	0.89%
8890.00	Foundation	(465,163)					
8890.00	Veterans Support		(5,000)	(1,250)		0	
8890.00	Mens Health		(5,000)	(1,250)		0	
8890.00	Steps to Kick Cancer - October		(5,000)	(1,250)		0	
8890.00	Doris Barger Golf		(2,000)	(500)		0	
8890.00	Stay Vertical		(14,000)	(3,500)		0	0.00%
8890.00	Golden Health Grant Awards						
8895.00	RoboDoc		(60,000)	(15,000)	(807)	(807)	
	<b>Project grants and support</b>	<b>(465,163)</b>	<b>(91,000)</b>	<b>(22,750)</b>	<b>0</b>	<b>(807)</b>	<b>0.89%</b>



Mark Twain Health Care District									
General Administration Financial Projections						Admin		9/30/2020	
						Budget			
				DRAFT	2020/2021	Month	Actual	Actual	Actual
		2016/2017	2017/2018	2019/2020	Budget	to-Date	Month	Y-T-D	vs Budget
9060.00	Income, Gains and losses from investments	4,423	5,045	390,802	100,000	25,000	1,220	21,255	21.26%
9160.00	Property Tax Revenues	935,421	999,443	1,126,504	1,100,000	275,000	91,667	275,000	25.00%
9010.00	Gain on Sale of Asset								
9205.03	Miscellaneous Income (1% Minority Interest)	0	0	(43,680)		0	3,372	(2,468)	
	<b>Summary Revenues</b>	<b>939,844</b>	<b>1,004,488</b>	<b>1,473,626</b>	<b>1,200,000</b>	<b>300,000</b>	<b>96,259</b>	<b>293,787</b>	<b>24.48%</b>
8610.09	Other salaries and wages	(33,587)	(235,531)	(210,028)	(352,591)	(88,148)	(17,555)	(45,191)	12.82%
8610.10	Payroll taxes			(14,875)	(23,244)	(5,811)	(796)	(2,151)	9.26%
8610.12	Vacation, Holiday and Sick Leave				(3,173)	(793)			0.00%
8610.13	Group Health & Welfare Insurance		(663)	(12,383)	(17,474)	(4,369)			0.00%
8610.14	Group Life Insurance				(564)	(141)			0.00%
8610.15	Pension and Retirement			(1,905)	(8,815)	(2,204)	(189)	(189)	2.14%
8610.16	Workers Compensation insurance			(1,226)	(3,526)	(882)			0.00%
8610.18	Other payroll related benefits				(529)	(132)			0.00%
	Benefits and taxes	0	(663)	(30,390)	(57,325)	(14,331)	(985)	(2,340)	4.08%
	<b>Labor Costs</b>	<b>(33,587)</b>	<b>(236,194)</b>	<b>(240,418)</b>	<b>(409,916)</b>	<b>(102,479)</b>	<b>(18,539)</b>	<b>(47,531)</b>	<b>11.60%</b>
8610.22	Consulting and Management Fees	(392,908)	(332,287)	(14,109)	(61,500)	(15,375)	(212)	(433)	0.70%
8610.23	Legal	(15,195)	(20,179)	(15,069)	(30,000)	(7,500)			0.00%
8610.24	Accounting /Audit Fees	(13,945)	(18,090)	(59,232)	(125,000)	(31,250)	(4,936)	(16,168)	12.93%
8610.43	Food			(868)	(2,000)	(500)			0.00%
8610.46	Office and Administrative Supplies	(4,310)	(19,685)	(19,992)	(18,000)	(4,500)	(592)	(1,003)	5.57%
8610.62	Repairs and Maintenance Grounds				0	0	(1,070)	(1,070)	
8610.69	Other			(12,877)		0	(2,311)	(3,093)	
8610.74	Depreciation - Equipment	(35,556)	(26,582)		(2,500)	(625)			0.00%
8610.75	Rental/lease equipment	(11,198)	(57,593)		(9,200)	(2,300)			0.00%
8610.80	Utilities			(420)	(1,000)	(250)			
8610.82	Insurance	(16,578)	(17,043)	(17,747)	(25,000)	(6,250)		(16,653)	66.61%
8610.83	Licenses and Taxes				0				
8610.85	Telephone and communications				0				
8610.86	Dues and Subscriptions	(12,554)	(14,731)	(12,529)	(20,000)	(5,000)	(39)	(495)	2.47%
8610.87	Outside Trainings	(1,920)	(3,030)	380	(15,000)	(3,750)			0.00%
8610.88	Travel	(6,758)	(17,363)	(4,447)	(15,000)	(3,750)	(910)	(910)	6.07%
8610.89	Recruiting			(2,368)	(2,000)	(500)		(1,714)	85.70%
8610.90	Other Direct Expenses	(10,895)	(5,488)	(67,249)	(32,000)	(8,000)	(1,495)	(26,868)	83.96%
	Non-Labor costs	(521,817)	(532,071)	(226,527)	(358,200)	(89,550)	(11,564)	(68,408)	19.10%
	<b>Total Costs</b>	<b>(555,404)</b>	<b>(768,265)</b>	<b>(466,945)</b>	<b>(768,116)</b>	<b>(192,029)</b>	<b>(30,103)</b>	<b>(115,939)</b>	<b>15.09%</b>
	<b>Net</b>	<b>384,440</b>	<b>236,223</b>	<b>1,006,681</b>	<b>431,884</b>	<b>107,971</b>	<b>66,156</b>	<b>177,849</b>	<b>41.18%</b>



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

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>6/30/2020 Balance</b>	<b>2020 Allocated</b>	<b>2020 Interest</b>	<b>9/30/2020 Balance</b>	<b>Annual Funding Goal</b>
Valley Springs HWC - Operational Reserve Fund	2,200,000	2,200,000	0	3,092	2,203,092	
Capital Improvement Fund	12,000,000	2,934,975	0	4,125	2,939,100	
Technology Reserve Fund	1,000,000	1,000,000	0	1,406	1,001,406	
Lease & Contract Reserve Fund	2,400,000	2,400,000	0	3,374	2,403,374	
Loan Reserve Fund	2,000,000	2,000,000	0	2,811	2,002,811	
<b>Reserves &amp; Contingencies</b>	<b>19,600,000</b>	<b>10,534,975</b>	<b>0</b>	<b>14,808</b>	<b>10,549,783</b>	<b>0</b>

<b>CalTRUST</b>	<b>9/30/2020</b>	<b>2019 - 2020 Interest Earned</b>	<b>Annualized Rates</b>	<b>Duration</b>
Valley Springs HWC - Operational Reserve Fund	2,203,092	3,092		
Capital Improvement Fund	2,939,100	4,125		
Technology Reserve Fund	1,001,406	1,406		
Lease & Contract Reserve Fund	2,403,374	3,374		
Loan Reserve Fund	2,002,811	2,811		
<b>Total CalTRUST</b>	<b>10,549,783</b>	<b>14,808</b>		1 Year or Less

<b>Five Star</b>				
General Operating Fund	105,979	136.94		
Money Market Account	1,993,945	4,980.78		
Valley Springs - Checking	129,300	46.92		
Valley Springs - Payroll	42,936	41.83		
<b>Total Five Star</b>	<b>2,272,160</b>	<b>5,206.47</b>		1 Year or Less

<b>Umpqua Bank</b>				
Checking	212,910	0.00		
Money Market Account	4,927	0.81		
Investments	1,514			
<b>Total Savings &amp; CD's</b>	<b>219,351</b>	<b>0.81</b>		
<b>Bank of Stockton</b>	<b>363,779</b>	<b>39.57</b>		1 Year or Less
<b>Total in interest earning accounts</b>	<b>13,405,073</b>	<b>20,055</b>		

<b>Beta Dividend</b>	<b>1,200</b>
<b>Total Without Unrealized Loss</b>	<b>21,255</b>

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



# Mark Twain Health Care District

## Balance Sheet

As of September 30, 2020

	Total
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Bank Accounts</b>	
1001.10 Umpqua Bank - Checking	16,468
1001.20 Umpqua Bank - Money Market	6,442
1001.30 Bank of Stockton	102,858
1001.40 Five Star Bank - MTHCD Checking	209,515
1001.50 Five Star Bank - Money Market	1,546,516
1001.60 Five Star Bank - VSHWC Checking	76,734
1001.65 Five Star Bank - VSHWC Payroll	111,557
1001.90 US Bank - VSHWC	25,335
1820 VSHWC - Petty Cash	400
<b>Total Bank Accounts</b>	<b>2,095,825</b>
<b>Accounts Receivable</b>	
1200 Accounts Receivable	12,850
<b>Total Accounts Receivable</b>	<b>12,850</b>
<b>Other Current Assets</b>	
1001.70 Umpqua Investments	1,514
1003.30 CalTRUST	10,541,732
1069 Due from Calaveras County	1,100,000
115.20 Accrued Lease Revenue	
1205 Due from insurance proceeds	337,860
1301.40 Prepaid VSHWC	736,417
<b>Total Other Current Assets</b>	<b>12,717,522</b>
<b>Total Current Assets</b>	<b>14,826,198</b>
<b>Fixed Assets</b>	
1200.00 District Owned Land	286,144
1205.00 VSHWC Land	903,112
1210.00 District Land Improvements	150,308
1220.00 District - Building	2,123,678
1220.20 District - Building Improvements	2,276,956
1220.30 District - Building Service Equipment	168,095
1221.00 Clinic - Buildngs	7,181,787
1221.50 Pharmacy Construction	3,536
1225.00 Clinic - Equipment	85,426
1226.00 District - Equipment	698,156
160.00 Accumulated Depreciation	-5,342,090
<b>Total Fixed Assets</b>	<b>8,535,108</b>
<b>Other Assets</b>	
1710.10 Minority Interest in MTMC - NEW	241,546



180.60 Capitalized Lease Negotiations	356,574
<b>Total Intangible Assets</b>	<b>356,574</b>
2219 Capital Lease	6,504,116
<b>Total Other Assets</b>	<b>7,102,236</b>
<b>TOTAL ASSETS</b>	<b>30,463,542</b>
<b>LIABILITIES AND EQUITY</b>	
<b>Liabilities</b>	
<b>Current Liabilities</b>	
<b>Accounts Payable</b>	
2000 Accounts Payable	77,925
<b>Total 200.00 Accts Payable &amp; Accrued Expenes</b>	<b>77,925</b>
200.10 Other Accounts Payable	25,127
<b>Total 200.00 Accts Payable &amp; Accrued Expenes</b>	<b>25,127</b>
2021 Accrued Payroll - Clinic	33,961
210.00 Deide Security Deposit	2,275
211.00 Valley Springs Security Deposit	1,000
2110.00 Payroll Liabilities - New Account for 2019	1,321
226 Deferred Revenue	141,647
<b>Total Other Current Liabilities</b>	<b>205,331</b>
<b>Total Current Liabilities</b>	<b>283,257</b>
<b>Long-Term Liabilities</b>	
2128.01 Deferred Capital Lease	1,562,291
2128.02 Deferred Utilities Reimbursement	2,837,709
2129 Other Third Party Reimbursement - Calaveras County	825,000
2210 USDA Loan - VS Clinic	6,764,507
<b>Total Long-Term Liabilities</b>	<b>11,989,507</b>
<b>Total Liabilities</b>	<b>12,272,763</b>
<b>Equity</b>	
290.00 Fund Balance	648,149
291.00 PY - Minority Interest MTMC	19,720,638
3000 Opening Bal Equity	-1,678,859
<b>Net Income</b>	<b>-499,150</b>
<b>Total Equity</b>	<b>18,190,778</b>
<b>TOTAL LIABILITIES AND EQUITY</b>	<b>30,463,542</b>



# Mark Twain Health Care District

## BILL PAYMENT LIST

September 2020

DATE	NUM	VENDOR	AMOUNT
<b>1001.30 Bank of Stockton - NEW</b>			
09/04/2020	001020	Diede Construction, Inc.	-564,176.53
<b>Total for 1001.30 Bank of Stockton - NEW</b>			<b>\$ -564,176.53</b>
<b>1001.40 Five Star Bank - MTHCD Checking - NEW</b>			
09/03/2020	ACH 8/28/21	Dr. Deborah Salom	-8,658.00
09/03/2020	ACH 8/28/22	James Mosson	-13,170.00
09/04/2020	1595	Ray Morgan Company	-140.00
09/04/2020	1596	RJ Pro Innovative I.T. Services	-182.33
09/04/2020	1597	San Andreas Sanitary District	-6,888.62
09/04/2020	1598	Arnaudo Bros., L.P.	-20,260.54
09/04/2020	1599	The Valley Springs News	-35.00
09/10/2020	1600	Calaveras Power Agency	-3,542.98
09/10/2020	1601	McKesson Medical Surgical	0.00
09/10/2020	1602	Anthem Blue Cross	-751.81
09/10/2020	1603	BETA Healthcare Group	-2,089.09
09/10/2020	1604	California Waste Recovery Systems	-628.98
09/10/2020	1605	Radiologica	-1,624.00
09/10/2020	1606	Anthem Blue Cross	-8,623.47
09/17/2020	1608	McKesson Medical Surgical	-20,595.83
09/18/2020	1609	Donna Koplen	-3,119.79
09/18/2020	1610	Calaveras County Water District	-1,656.05
09/18/2020	1611	Cheryl Duncan Consulting	-11,927.46
09/18/2020	1612	PG&E 270234150-2 Traffic Control	-126.68
09/18/2020	1613	City of Angels	-1,474.75
09/18/2020	1614	PG&E 74021406306 SAFMC	-841.94
09/18/2020	1615	PG&E 39918320076 Cancer	-328.70
09/18/2020	1616	PG&E 89195984003 Cancer/Infusion	-883.77
09/18/2020	1617	Calaveras Public Utility District	-2,945.36
09/18/2020	1618	Calaveras Telephone	-482.17
09/18/2020	1619	California Special Districts Association - Financial	-5,781.00
09/18/2020	1620	Mind Matters	0.00
09/18/2020	1621	Suzanne Dietrich	-2,210.00
09/18/2020	1622	AT&T 248 134-7000	-28.56
09/18/2020	1623	AT&T 457-7	-4.61
09/18/2020	1624	AT&T 795-2997749	-58.85
09/18/2020	1625	AT&T OneNet	-1,466.75
09/18/2020	1626	Novarad Corporation	-1,091.27
09/18/2020	1627	AT&T 754-9362	-1,366.97
09/18/2020	1628	Campora Propane	-30.00
09/18/2020	1629	San Andreas Sanitary District	-415.03
09/18/2020	1630	Antonette Griffin	-2,703.62
09/18/2020	1631	Kirk Stout	-486.00
09/18/2020	1632	Staples	-617.74
09/18/2020	1633	Dr. Randall Smart	-40.00



# Mark Twain Health Care District

## BILL PAYMENT LIST

September 2020

DATE	NUM	VENDOR	AMOUNT
09/18/2020	1634	AMS.NET	-1,761.59
09/18/2020	1635	Mind Matters	-1,250.00
09/22/2020	1636	Your Type Graphic Design	-655.60
09/25/2020	1638	Benco Dental Supply Co.	-3,988.23
09/25/2020	1639	Best Best & Krieger, LLP	-4,926.00
09/25/2020	1640	Industrial Electrical Company	-850.00
09/25/2020	1641	Olympic Cleaning Service	-4,950.00
09/25/2020	1642	Dr. Joana Motiu	-1,814.75
09/25/2020	1643	AT&T - 831-000-9337 371	-1,302.40
09/25/2020	1644	RJ Pro Innovative I.T. Services	-636.00
09/25/2020	1645	Nuance Communications, Inc.	-237.00
09/25/2020	1646	Suburban Propane-Ortho	-65.00
09/25/2020	1647	Medi-Tek Inc	-7,035.00
09/25/2020	1648	Sharon Pearson	-48.03
09/25/2020	1649	Crawford's Lock & Key	-19.65
09/25/2020	1650	Arnaudo Bros., L.P.	-20,260.54
09/25/2020	1651	BETA Healthcare Group	-2,089.09
09/25/2020	1652	AT&T 1005	-1,050.42
09/25/2020	1653	AT&T 209-772-2791 VSHWC	-695.76
09/29/2020	1654	Mind Matters	-2,000.00
09/29/2020	1655	Debbra Sellick	-100.00
09/29/2020	1656	Kathy Toepel	-100.00
09/29/2020	1657	Linda Reed	-100.00
09/29/2020	1658	Lori Hack	-100.00
09/29/2020	1659	Talibah Al-Rafiq	-100.00
09/30/2020	ACH 09/2021	Joel Eidelson, MD	-30,000.33
09/30/2020	ACH 09/20	Harvard M. Robbins, M.D.	-20,833.33
<b>Total for 1001.40 Five Star Bank - MTHCD Checking - NEW</b>			<b>\$ -234,246.44</b>



# Mark Twain Health Care District

## JOURNAL

September 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
09/01/2020	Journal Entry	19119		Sept Rent - Resource Connection	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Sept Rent - Resource Connection	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$750.00	
				Sept Rent - MOB Rental Revenue	9260.02	9260.02 MOB Rents Revenue		\$13,006.77
				Sept Rent - MOB Rental Revenue	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$13,006.77	
09/01/2020	Journal Entry	19122		USDA Clinic Loan	2210	2210 USDA Loan - VS Clinic	\$6,500.00	
				USDA Clinic Loan	1001.30	1001.30 Bank of Stockton - NEW		\$6,500.00
				USDA Clinic Loan	8870.00	8870.00 Interest on Debt Service - Clinic	\$6,926.25	
				USDA Clinic Loan	1001.30	1001.30 Bank of Stockton - NEW		\$6,926.25
				USDA Clinic Loan	2210	2210 USDA Loan - VS Clinic	\$66,500.00	
				USDA Clinic Loan	1001.30	1001.30 Bank of Stockton - NEW		\$66,500.00
				USDA Clinic Loan	8870.00	8870.00 Interest on Debt Service - Clinic	\$181,034.47	
				USDA Clinic Loan	1001.30	1001.30 Bank of Stockton - NEW		\$181,034.47
09/02/2020	Journal Entry	19106		Transfer Sept 1 sweep	1001.90	1001.90 U.S. Bank - VSHWC		\$131,462.97
				Transfer Sept 1 sweep	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$131,462.97	
09/03/2020	Journal Entry	19108		USDA draw #17	1001.30	1001.30 Bank of Stockton - NEW		\$564,176.53
				USDA draw #17	2210	2210 USDA Loan - VS Clinic	\$564,176.53	
09/10/2020	Journal Entry	19099		Pay Period 8/23/20-9/5/20 Pay date 9/11/20	8610.09	8610.09 Other salaries and wages - Admin.	\$8,809.20	
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	7083.09	7083.09 Other salaries and wages - Clinic	\$34,812.85	
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	8610.10	8610.10 Payroll taxes - Admin.	\$127.73	
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	7083.10	7083.10 Payroll taxes - Clinic	\$498.18	
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	8610.10	8610.10 Payroll taxes - Admin.	\$272.75	
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	7083.10	7083.10 Payroll taxes - Clinic	\$1,828.80	
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	7083.10	7083.10 Payroll taxes - Clinic	\$86.80	
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,251.82
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$4,231.07
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,303.48
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,292.62
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$86.80
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$455.22
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,551.57
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$961.80
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	8610.22	8610.22 Consulting and Management Fees - District	\$192.36	



# Mark Twain Health Care District

## JOURNAL

September 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	7083.22	7083.22 Consulting and Management fees - Clinic	\$769.44	
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$13,165.79	\$13,165.79
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$31,263.73
				Pay Period 8/23/20-9/5/20 Pay date 9/11/20	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$60,563.90	\$60,563.90
09/15/2020	Journal Entry	19101		refund overpayment/MLR rebate	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$384.98	\$40.00
				refund overpayment	8610.87	8610.87 Outside Training's - Admin.		\$344.98
				MLR rebate	7083.13	7083.13 Group Health & Welfare Insurance - Clinic	\$384.98	\$384.98
09/18/2020	Journal Entry	19104		VSHWC Deposit	1001.10	1001.10 Umpqua Bank - Checking - NEW	\$1,041.44	\$1,041.44
				VSHWC Deposit	4083.49	4083.49 VSHWC Gross Revenues	\$1,041.44	\$1,041.44
09/23/2020	Journal Entry	19107		Transfer	1001.50	1001.50 Five Star Bank - Money Market - NEW	\$200,000.00	\$200,000.00
				Transfer	1001.65	1001.65 Five Star Bank - VSHWC Payroll	\$100,000.00	\$100,000.00
				Transfer	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$200,000.00	\$200,000.00
09/24/2020	Journal Entry	19114		Pay Period 9/6/20-9/19/20	8610.09	8610.09 Other salaries and wages - Admin.	\$8,745.40	\$1,187.07
				Pay Period 9/6/20-9/19/20	7083.09	7083.09 Other salaries and wages - Clinic	\$32,358.68	\$3,901.32
				Pay Period 9/6/20-9/19/20	8610.10	8610.10 Payroll taxes - Admin.	\$126.81	\$5,217.23
				Pay Period 9/6/20-9/19/20	7083.10	7083.10 Payroll taxes - Clinic	\$466.73	\$2,004.25
				Pay Period 9/6/20-9/19/20	8610.10	8610.10 Payroll taxes - Admin.	\$268.79	\$111.88
				Pay Period 9/6/20-9/19/20	7083.10	7083.10 Payroll taxes - Clinic	\$1,641.57	\$171.43
				Pay Period 9/6/20-9/19/20	7083.10	7083.10 Payroll taxes - Clinic	\$111.87	\$1,589.40
				Pay Period 9/6/20-9/19/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$97.00
				Pay Period 9/6/20-9/19/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,187.07
				Pay Period 9/6/20-9/19/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,901.32
				Pay Period 9/6/20-9/19/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,217.23
				Pay Period 9/6/20-9/19/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,004.25
				Pay Period 9/6/20-9/19/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$111.88
				Pay Period 9/6/20-9/19/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$171.43
				Pay Period 9/6/20-9/19/20	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$1,589.40
				Pay Period 9/6/20-9/19/20	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$97.00
				Pay Period 9/6/20-9/19/20	8610.22	8610.22 Consulting and Management Fees - District	\$19.40	
				Pay Period 9/6/20-9/19/20	7083.22	7083.22 Consulting and Management fees - Clinic	\$77.60	
				Pay Period 9/6/20-9/19/20	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$12,421.74	\$12,421.74
				Pay Period 9/6/20-9/19/20	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$29,537.27
				Pay Period 9/6/20-9/19/20	1001.65	1001.65 Five Star Bank - VSHWC Payroll		\$29,537.27



# Mark Twain Health Care District

## JOURNAL

September 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
09/25/2020	Journal Entry	19115		VSHWC Deposit VSHWC Deposit	1001.10 4083.49	1001.10 Umpqua Bank - Checking - NEW 4083.49 VSHWC Gross Revenues	\$572.32 \$572.32	\$56,238.59 \$572.32
09/30/2020	Journal Entry	19084		CAM 2 Charges Sept 2020 CAM 2 Charges Sept 2020	130.30 9260.02	130.30 Prepaid Expenses:Other Prepaid Expenses 9260.02 MOB Rents Revenue	\$927.49 \$927.49	\$927.49 \$927.49
09/30/2020	Journal Entry	19105		AT&T refund Acct# 888-722-1787 AT&T refund Acct# 888-722-1787	1001.40 7083.80	1001.40 Five Star Bank - MTHCD Checking - NEW 7083.80 Utilities - Electrical, Gas, Water, other - Clinic	\$58.92 \$58.92	\$58.92 \$58.92
09/30/2020	Journal Entry	19116		Bank Transfer Bank Transfer	1001.10 1001.40	1001.10 Umpqua Bank - Checking - NEW 1001.40 Five Star Bank - MTHCD Checking - NEW	\$100,000.00 \$100,000.00	\$100,000.00 \$100,000.00
09/30/2020	Journal Entry	19117		Athena Health Charges Athena Health Charges	1001.60 7083.26	1001.60 Five Star Bank - VSHWC Checking - NEW-1 7083.26 Other contracted services - Clinic	\$1,457.45 \$1,457.45	\$1,457.45 \$1,457.45
09/30/2020	Journal Entry	19118		September 2020- Accrued Property Tax Revenue September 2020- Accrued Property Tax Revenue	2129 9160.00	2129 Other Third Party Reimbursement - Calaveras County 9160.00 Property Tax Revenues - District	\$91,666.67 \$91,666.67	\$91,666.67 \$91,666.67
09/30/2020	Journal Entry	19120		Amazon-2 Computers- Clinic USPS- Shipping Sender's Market- Picture Hangers Costco- TV & Mount- Suite 400 Henry Schein Monthly Mini Storage Monthly MediStatix Medpro Waste AT&T Past due bills- ACCT# 831-000-9975 CallMyDoc/Sphinx Lowe's- Misc. Hardware- back office Amazon- Office Supplies Staples- Office Supplies- Toner Office Depot- Office Supplies- Toner	7083.46 7083.46 7083.46 7083.46 7083.46 7083.69 7083.69 7083.69 7083.80 7083.80 7083.85 8610.46 8610.46 8610.46 8610.46	7083.46 Office and Administrative supplies - Clinic 7083.46 Office and Administrative supplies - Clinic 7083.46 Office and Administrative supplies - Clinic 7083.46 Office and Administrative supplies - Clinic 7083.46 Office and Administrative supplies - Clinic 7083.69 Other purchased services - Clinic 7083.69 Other purchased services - Clinic 7083.80 Utilities - Electrical, Gas, Water, other - Clinic 7083.80 Utilities - Electrical, Gas, Water, other - Clinic 7083.85 Telephone and Communications - Clinic 8610.46 Office and Administrative Supplies - District 8610.46 Office and Administrative Supplies - District 8610.46 Office and Administrative Supplies - District 8610.46 Office and Administrative Supplies - District	\$1,972.66 \$26.35 \$6.41 \$670.93 \$624.00 \$145.00 \$150.00 \$346.00 \$8,853.37 \$375.30 \$24.63 \$54.69 \$117.98 \$65.92	



# Mark Twain Health Care District

## JOURNAL

September 2020

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Walmart- Office Supplies- Toner	8610.46	8610.46 Office and Administrative Supplies - District	\$90.11	
				Umpqua- Monthly Fee	8610.46	8610.46 Office and Administrative Supplies - District	\$6.00	
				Shred-It	8610.46	8610.46 Office and Administrative Supplies - District	\$62.44	
				Quickbooks- Monthly Subscription	8610.69	8610.69 Other - IT Services- District	\$150.00	
				Digital Deployment Monthly fee	8610.69	8610.69 Other - IT Services- District	\$200.00	
				DotEasy- Yearly Fee	8610.69	8610.69 Other - IT Services- District	\$300.00	
				CAL.NET - Yearly/Monthly	8610.86	8610.86 Dues & Subscriptions - District	\$24.95	
				Amazon Prime- Monthly Subscription	8610.86	8610.86 Dues & Subscriptions - District	\$13.93	
				CSDA- Admin. Training	8610.87	8610.87 Outside Training's - Admin.	\$950.00	
				Laptop & Case fro RoboDoc	8895.00	8895.00 RoboDoc	\$807.45	
				Proscreening- Background checks	7083.69	7083.69 Other purchased services - Clinic	\$37.00	
				Sept. Credit Card Recon.	1001.40	1001.40 Five Star Bank - MTHCD Checking - NEW	\$16,075.12	\$16,075.12
09/30/2020	Journal Entry	19123		Sept 2020 Insurance Proceeds	1001.90	1001.90 U.S. Bank - VSHWC	\$25,021.27	\$25,021.27
				Sept 2020 Insurance Proceeds	4083.49	4083.49 VSHWC Gross Revenues	\$25,021.27	\$25,021.27
09/30/2020	Journal Entry	19133		Deferred Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				Interest Income	9260.01	9260.01 Deferred Lease Income	\$26,420.10	
				Capital Lease	2219	2219 Capital Lease	\$9,086.49	
				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	
09/30/2020	Journal Entry	19134		Depreciation Expense	9520.72	9520.72 Depreciation	\$9,820.51	\$9,820.51
				Capital Lease	2219	2219 Capital Lease	\$9,820.51	\$9,820.51
09/30/2020	Journal Entry	19135		Minority Interest Ops	9205.03	9205.03 Minority Interest MTSJ Ops - NEW	\$2,946.81	\$2,946.81
				Minority Interest Invest	9205.04	9205.04 Minority Interest MTSJ Invest - NEW	\$425.30	\$425.30
				Minority Interest In MTMC	1710.10	1710.10 Minority Interest in MTMC - NEW	\$3,372.11	\$3,372.11
<b>TOTAL</b>							<b>\$1,637,557.76</b>	<b>\$1,637,557.76</b>

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