



P. O. Box 95  
San Andreas, CA 95249  
(209) 754-4468 Phone  
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**Finance Committee Meeting**  
**Mark Twain Medical Center Education Center – Classroom 5**  
**768 Mountain Ranch Road**  
**San Andreas, CA 95249**  
**9:00 am**  
**Wed. November 13, 2019**

## **Agenda**

### Mark Twain Health Care District Mission Statement

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

1. **Call to order:**
2. **Roll Call:**
3. **Approval of Agenda:** Public Comment **Action:**
4. **Public Comment On Matters Not Listed On The Agenda:**

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

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

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

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

- Finance Committee Meeting Minutes for October 22, 2019:

This Institution is an Equal Opportunity Provider and Employer

Agenda November 13, 2019 MTHCD Finance Committee Meeting

- 6. **Chief Executive Officer's Report:**.....Dr. Smart
  - USDA (SF 271) Outlay Report for September:
  - Foundation Grant Request - \$300,000 Copperopolis Clinic:
  
- 7. **Accountant's Report:** Public Comment **Action** .....Mr. Wood
  - October Financials Will Be Presented to The Committee:
  - Investment & Reserve Accounts:
  
- 8. **Treasurer's Report:**.....Ms. Atkinson
  - Reserve Account Allocations:
  
- 9. **Comments and Future Agenda Items:**
  
- 10. **Next Meeting:**
  - The next meeting will be December 11, 2019.
  
- 11. **Adjournment:** **Action**



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**Special Finance Committee Meeting  
Tuesday, October 22 , 2019 9:00am  
Mark Twain Medical Center  
Mark Twain Medical Center Education Center – Classroom 2  
768 Mt. Ranch Rd., San Andreas, CA**

## **Un- Approved Minutes**

### Mark Twain Health Care District Mission Statement

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

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

The meeting was called to order by Mrs. Susan Atkinson at 9:01am.

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

Present for roll call was Ms. Atkinson and Ms. Radford. The motion passed 2-0. Ms. Hack arrived late, at 9:06am.

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

Ms. Radford moved to approve the Agenda. Ms. Radford provided 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 September 11, 2019:

Public Comment: Hearing None:

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

Minutes Oct. 22, 2018 MTHCD Finance Committee Meeting

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

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

Dr. Smart: Went over the SF271 Outlay Report; the report shows an incorrect balance due to a formula not adding correctly; the total should be \$4.5 million to date, it will take about 6 months to know the cost overrun and contingency, estimated amount will be \$5.5 million when final; there is a bid coming from Diede Construction for the shelled space (including 450 sq. ft. that could be office space); a generator has been ordered for VS Clinic; budget chart of account totals are based on an estimation and awaiting to see how totals fall into place as clinic is now open and operational.

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

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

Mr. Wood: Explained September expenses and October will see revenues and will adjust report. Valley Springs clinic has started to accumulate more expenses and will start to show in next month's P&L report, some expenses are higher than predicted budget; he is tracking audit budget for depreciation, Kelly Hohenbrink gave the district numbers and will need to budget across for next 5 years; explained property tax number accrued in the district's revenue for the coming fiscal year, which is slightly higher than the budgeted numbers; end of year closing is still pending and staff is gathering items as Rick Jackson requested for the audit; he's working close with Mr. Jackson preparing for the audit and will have estimate totals once Mr. Jackson agrees with final numbers; Investment & Reserves report is looking good; Cal Trust and Five Star Bank had a good month in September.

Dr. Smart: Medical Office Building (MOB) Community Area Maintenance (CAM) figures still needs to be fixed; he has requested reconciliations from Nysten Property Corp. property manager for Arnado Bros., L.P. so Dignity Health can adjust and pay the CAM for July 2019 - present.

Public Comment: Hearing None.

Ms. Hack moved to approved Accountant's Report. Ms. Radford provided her second and the motion passed 3-0.

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

Ms. Atkinson: Will take a new concept to the Board in having the Finance Committee Meeting just prior to the Board meeting starting at 7:30am with the Board mtg following at 9am.

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

The Next Meeting will be November 13, 2019.

## **10. Adjournment: Action**

Ms. Atkinson moved to adjourn the meeting. Ms. Radford provided her second and the meeting was adjourned at 9:55am

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



**MARK TWAIN  
HEALTH CARE DISTRICT**

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

**Agenda Item:** Financial Reports (as of October, 2019)  
**Item Type:** Action  
**Submitted By:** Rick Wood, Accountant  
**Presented By:** Rick Wood, Accountant

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**BACKGROUND:**

The October 31, 2019 financial statements are attached for your review and approval.

- The Auditor, Rick Jackson, has sent over a list of items he needs to start the annual audit, and will be onsite November 13th.
- We have used Calaveras County's projected property tax number to accrue the District's revenue for the coming fiscal year, \$1,105,029 which is slightly higher than the budget number.
- We still have considerable work to do on the revenue side for the Clinic, specifically on how to capture, record, and move the revenue.
- The Balance Sheet shows a strong cash position.
- The Investment & Reserves Report looks great! CalTRUST and Five Star Bank have done well so far in this calendar year.

# DRAFT

## Mark Twain Health Care District Annual Budget Recap

	10/31/19		BUDGET			
	Total District	Actual Y-T-D	Clinic	Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	365,405	0	1,200,000	0	0
Revenues	3,676,864	558,018	2,080,234	232,958	0	1,363,672
Total Revenue	4,876,864	923,423	2,080,234	1,432,958	0	1,363,672
Non-Cash depr expense	(384,665)		(346,120)	(36,045)	0	(2,500)
Expenses	(4,686,939)	(1,408,263)	(2,271,601)	(924,024)	(652,000)	(839,314)
Total Expenses	(5,071,604)	(1,408,263)	(2,617,721)	(960,069)	(652,000)	(841,814)
Surplus(Deficit)	(194,740)	(484,840)	(537,487)	472,889	652,000	521,858

Mark Twain Health Care District  
Direct Clinic Financial Projections

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15 Rooms

VSHWC

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	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
4083.49 Urgent care Gross Revenues	2,097,973		0	0.00%
4083.60 Contractual Adjustments	34,637			
Net Patient revenue	2,063,337	0	0	0.00%
4083.90 Flu shot, Lab income, physicals	765			0.00%
4083.91 Medical Records copy fees	383			0.00%
4083.92 Other - Plan Incentives	15,750			0.00%
Total Other Revenue	16,898	0	0	0.00%
	2,080,235	0	0	0.00%
7083.09 Other salaries and wages	(650,053)	(59,058)	(103,103)	15.86%
7083.10 Payroll taxes	(42,278)	(4,947)	(8,357)	19.77%
7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
7083.13 Group Health & Welfare Insurance	(107,259)	(1,846)	(1,846)	1.72%
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)	(1,700)	13.08%
7083.18 Other payroll related benefits	(975)			0.00%
Total taxes and benefits	(190,555)	(8,493)	(11,903)	6.25%
Labor related costs	(840,608)	(67,551)	(115,006)	13.68%
7083.20 Medical - Physicians	(549,564)	(41,667)	(78,851)	14.35%
7083.22 Consulting and Management fees	(101,250)	(30,085)	(97,748)	96.54%
7083.23 Legal - Clinic	0	(10,584)	(20,428)	0.00%
7083.25 Registry Nursing personnel	(1,875)			0.00%
7083.26 Other contracted services	(84,563)	(14,382)	(14,382)	17.01%
7083.29 Other Professional fees	(5,625)	1,501	1,281	-22.78%
7083.36 Oxygen and Other Medical Gases	(1,599)	(201)	(201)	12.56%
7083.38 Pharmaceuticals	(68,513)			0.00%
7083.41 Other Medical Care Materials and Supplies	(10,240)	(24,384)	(32,389)	316.30%
7083.44 Linens	(2,048)			0.00%
7083.48 Instruments and Minor Medical Equipment	(11,878)			0.00%
7083.74 Depreciation - Equipment	(112,857)			0.00%
7083.45 Cleaning supplies	(9,896)			0.00%
7083.62 Repairs and Maintenance Grounds	(5,900)			0.00%
7083.72 Depreciation - Bldgs & Improvements	(233,263)			0.00%
7083.80 Utilities - Electrical, Gas, Water, other	(93,253)	(1,793)	(3,238)	3.47%
8870.00 Interest on Debt Service	(269,494)	0	(60,469)	22.44%
7083.43 Food	(819)			0.00%
7083.46 Office and Administrative supplies	(8,601)	(4,996)	(7,756)	90.18%
7083.69 Other purchased services	(134,280)	(2,420)	(17,477)	13.02%
7083.81 Insurance - Malpractice	(30,265)		(3,000)	9.91%
7083.82 Other Insurance - Clinic			(23,332)	0.00%
7083.85 Telephone and Communications	(10,240)			0.00%
7083.86 Dues and Subscriptions	(1,903)	(133)	(719)	37.77%
7083.87 Outside Training	(4,915)		(199)	4.05%
7083.88 Travel costs	(4,096)			0.00%
7083.89 Recruiting	(20,177)	(2,000)	(11,529)	57.14%
Non labor expenses	(1,777,114)	(131,142)	(370,437)	20.84%
Total Expenses	(2,617,722)	(198,693)	(485,443)	18.54%
Net Expenses over Revenues	(537,487)	(198,693)	(485,443)	90.32%

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

**Rental**

		<b>2019/2020 Budget</b>	<b>Actual Month</b>	<b>Actual Y-T-D</b>	<b>Actual vs Budget</b>
9260.01	Rent Hospital Asset amortized	1,200,000	91,300	365,405	30.45%
		0			
	Rent Revenues	1,200,000	91,300	365,405	30.45%
9520.62	Repairs and Maintenance Grounds	0	(1,246)	(1,246)	
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(54,831)	(215,721)	31.54%
9520.72	Depreciation	(36,045)	(10,207)	(41,033)	113.84%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(66,283)	(257,999)	35.73%
	Net	477,955	25,016	107,406	66.18%
9260.02	MOB Rents Revenue	227,181	16,673	76,374	33.62%
9521.75	MOB rent expenses	(233,024)	(19,825)	(79,300)	34.03%
	Net	(5,843)	(3,152)	(2,926)	50.08%
9260.03	Child Advocacy Rent revenue	5,777	750	3,000	51.93%
9522.75	Child Advocacy Expenses	(5,000)	0	(297)	5.95%
	Net	777	750	2,703	347.84%
		1,432,958	108,723	444,779	31.04%
		(960,069)	(86,109)	(337,597)	35.16%
	Summary Net	472,889	22,615	107,182	22.67%



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

	<b>2019/2020 Budget</b>	<b>Actual Month</b>	<b>Actual Y-T-D</b>	<b>Actual vs Budget</b>
Project grants and support	652,000	(5,000)	(419,000)	-64.26%
8890.00 Foundation	500,000	0	(372,000)	-74.40%
8890.00 Stay Vertical	52,000	(5,000)	(47,000)	-90.38%
8890.00 Golden Health Grant Awards	100,000			0.00%
Project grants and support	<u>652,000</u>	<u>(5,000)</u>	<u>(419,000)</u>	<u>-64.26%</u>

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Mark Twain Health Care District  
General Administration Financial Projections

Admin

9/30/2019

	2016/2017	2017/2018	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
9060.00 Income, Gains and losses from investments	4,423	5,045	250,000	35,698	124,087	49.63%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	368,343	33.53%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000	0	(13,786)	-91.91%
Summary Revenues	939,844	1,004,488	1,363,672	127,783	478,644	35.10%
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8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(16,780)	(69,433)	19.18%
<hr/>						
8610.10 Payroll taxes			(22,225)	(763)	(4,812)	21.65%
8610.12 Vacation, Holiday and Sick Leave			(5,430)			0.00%
8610.13 Group Health & Welfare Insurance		(663)	(59,734)	(1,788)	(8,938)	14.96%
8610.14 Group Life Insurance			(579)			0.00%
8610.15 Pension and Retirement			(9,051)	0	(1,000)	11.05%
8610.16 Workers Compensation insurance			(7,240)	0	(1,226)	16.93%
8610.18 Other payroll related benefits			(543)			0.00%
Benefits and taxes	0	(663)	(104,802)	(2,550)	(15,976)	15.24%
Labor Costs	(33,587)	(236,194)	(466,826)	(19,330)	(85,409)	18.30%
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8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(98)	(11,619)	18.89%
8610.23 Legal	(15,195)	(20,179)	(30,000)	(4,779)	(8,572)	28.57%
8610.24 Accounting /Audit Fees	(15,249)	(19,231)	(123,000)	(1,423)	(11,180)	9.09%
8610.43 Food			(1,538)	0	(372)	24.20%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(2,946)	(6,519)	32.59%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other				(299)	(1,537)	
8610.74 Depreciation - Equipment	(35,556)	(26,582)	(2,500)			0.00%
8610.75 Rental/lease equipment	(11,198)	(57,593)	(9,200)			0.00%
8610.80 Utilities			0			
8610.82 Insurance	(16,578)	(17,043)	(35,000)	95	(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)	(3,030)	(11,345)	58.25%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)			0.00%
8610.88 Travel	(6,758)	(17,363)	(15,375)	(650)	(1,788)	11.63%
8610.89 Recruiting			(10,250)			0.00%
8610.90 Other Direct Expenses	(76,490)	(34,233)	(31,775)	(4,183)	(11,675)	36.74%
Non-Labor costs	(588,716)	(561,957)	(374,988)	(17,312)	(80,815)	21.55%
Total Costs	(622,303)	(798,151)	(841,814)	(36,643)	(166,224)	19.75%
Net	317,541	206,337	521,859	91,141	312,420	59.87%

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

<b>Reserve Funds</b>	<b>Minimum Target</b>	<b>12/31/2018 Balance</b>	<b>2019 Allocated</b>	<b>2019 Interest</b>	<b>10/31/2019 Balance</b>	<b>Annual Funding Goal</b>
Valley Springs HWC - Operational Reserve Fund	2,200,000	0	0	0	0	0
Capital Improvement Fund	12,000,000	0	0	0	0	0
Technology Reserve Fund	1,000,000	0	0	0	0	0
Lease & Contract Reserve Fund	3,000,000	0	0	0	0	0
Loan Reserve Fund	1,300,000	0	0	0	0	0
Reserves & Contingencies	19,500,000	0	0	0	0	0

<b>CalTRUST</b>	<b>10/31/2019</b>	<b>2019 - 2020 Interest Earned</b>	<b>Annualized Rates</b>	<b>Duration</b>
Valley Springs HWC - Operational Reserve Fund	0	0		
Capital Improvement Fund	0	0		
Technology Reserve Fund	0	0		
Lease & Contract Reserve Fund	0	0		
Loan Reserve Fund	0	0		
<b>Total CalTRUST</b>	<b>10,352,885</b>	<b>90,259</b>	2.4% - 2.5%	1 Year or Less
<b>Five Star</b>				
General Operating Fund	215,421	160.68		
Money Market Account	3,209,434	32,732.26		
Valley Springs - Checking	78,964	36.50		
<b>Total Five Star</b>	<b>3,503,819</b>	<b>32,929.44</b>	2.30%	1 Year or Less
<b>Umpqua Bank</b>				
Checking	97,237	0.00		
Money Market Account	4,901	15.17		
Investments	496,716	883.43	1.60%	
<b>Total Savings &amp; CD's</b>	<b>598,854</b>	<b>898.60</b>		
<b>Bank of Stockton</b>	<b>285,794</b>	<b>0</b>	0.00%	1 Year or Less
<b>Total in interest earning accounts</b>	<b>14,741,352</b>	<b>124,087</b>		
<b>Potential Unrealized Loss</b>		<b>0</b>		
<b>Total Without Unrealized Loss</b>		<b>124,087</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  
List of Renters and Leases  
October 31, 2019

Name	Contract Date	Commencement Date	CPI Increase Date	Increase Rate (%)	Lease Term	Expire Date	MOB Site	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
Total MOB lease income													\$17,136.51	\$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
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

JOURNAL  
October 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
10/01/2019	Journal Entry	11510		Loan Draw #13	100.50	100.50 Stockton Bank of	\$990,551.29	
				Loan Draw #13	2210	2210 USDA Loan - VS Clinic		\$990,551.29
							<b>\$990,551.29</b>	<b>\$990,551.29</b>
10/08/2019	Journal Entry	11525		Grant from Sierra Nevada Memorial for VSHWC IT	100.60	100.60 Five Star Bank	\$12,846.09	
				Grant from Sierra Nevada Memorial for VSHWC IT	7083.29	7083.29 Other Professional fees - Clinic		\$12,846.09
							<b>\$12,846.09</b>	<b>\$12,846.09</b>
10/10/2019	Journal Entry	11520		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$8,312.83	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$30,908.44	
				Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$120.54	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$448.18	
				Employer Tax Expense (SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$254.99	
				Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,655.92	
				Employer Tax Expense (SUI & Employment Training) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$586.03	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,137.44
				SocSec - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,821.82
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,448.21
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,044.37
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$586.03
				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	\$82.99	
				Payroll People Expense - VS Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$599.61	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$13,037.87	
				Payroll Liabilities Bank Withdraw	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$13,037.87
				Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,809.50
				Direct Deposit Payroll for Employees	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$26,439.56
							<b>\$56,007.40</b>	<b>\$56,007.40</b>
10/16/2019	Journal Entry	11521		To Record Cleared Payroll checks	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$2,809.50	
				To Record Cleared Payroll checks	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$2,809.50
							<b>\$2,809.50</b>	<b>\$2,809.50</b>
10/16/2019	Journal Entry	11527		Ordered Checks for Five Star Account	8610.46	8610.46 Office and Administrative Supplies - District	\$264.40	
				Ordered Checks for Five Star Account	100.60	100.60 Five Star Bank		\$264.40
							<b>\$264.40</b>	<b>\$264.40</b>

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
10/24/2019	Journal Entry	11523		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$8,466.81	
				Wages - Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$28,149.21	
				Employer Tax Expense (Medicare) District	8610.10	8610.10 Payroll taxes - Admin.	\$122.77	
				Employer Tax Expense (Medicare) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$408.17	
				Employer Tax Expense (SocSec) District	8610.10	8610.10 Payroll taxes - Admin.	\$264.55	
				Employer Tax Expense (SocSec) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$1,484.84	
				Employer Tax Expense (SUI & Employment Training) Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$364.31	
				Medicare - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,061.88
				SocSec - ER & EE	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,498.78
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$5,102.97
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,903.60
				State SUI & CA Employment Training	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$364.31
				Payroll People Service fees	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$79.00
				Payroll People Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$14.80	
				Payroll People Expense - VS Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$64.20	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$11,931.54	
				Payroll Liabilities Bank Withdraw	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$11,931.54
				Checks Issued	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,943.05
				Direct Deposit Payroll for Employees	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$25,386.07
							<b>\$51,271.20</b>	<b>\$51,271.20</b>
10/24/2019	Journal Entry	11524		To Record Cleared Payroll checks	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$1,943.05	
				To Record Cleared Payroll checks	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$1,943.05
							<b>\$1,943.05</b>	<b>\$1,943.05</b>
10/28/2019	Journal Entry	11526		Beta Risk Management dividend program refund	100.60	100.60 Five Star Bank	\$95.00	
				Beta Risk Management dividend program refund	8610.82	8610.82 Insurance - District		\$95.00
							<b>\$95.00</b>	<b>\$95.00</b>
10/29/2019	Journal Entry	11532		October 2019 Rent for San Andreas Medial & Professional Offices - Bldg E	9260.02	9260.02 MOB Rents Revenue		\$12,627.30
				October 2019 Rent for San Andreas Medial & Professional Offices - Bldg E	100.30	100.30 Umpqua Bank Checking	\$12,627.30	
							<b>\$12,627.30</b>	<b>\$12,627.30</b>
10/31/2019	Journal Entry	11522		Rent - Resource Connection	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				Rent - Resource Connection	100.30	100.30 Umpqua Bank Checking	\$750.00	
							<b>\$750.00</b>	<b>\$750.00</b>
10/31/2019	Journal Entry	11528		October 2019 Accrual Deferred Reimbursement Calaveras County	2129	2129 Other Third Party Reimbursement - Calaveras County	\$92,085.75	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				October 2019 Accrual Deferred Reimbursement Calaveras County	9160.00	9160.00 Property Tax Revenues - District		\$92,085.75
							<b>\$92,085.75</b>	<b>\$92,085.75</b>
10/31/2019	Journal Entry	11529		October 2019 Monthly Amortization Schedule	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				October 2019 Monthly Amortization Schedule	9260.01	9260.01 Deferred Lease Income		\$26,806.50
				October 2019 Monthly Amortization Schedule	2219	2219 Capital Lease		\$8,700.09
				October 2019 Monthly Amortization Schedule	2128.02	2128.02 Deferred Utilities Reimbursement	\$64,493.41	
				October 2019 Monthly Amortization Schedule	9260.01	9260.01 Deferred Lease Income		\$64,493.41
							<b>\$100,000.00</b>	<b>\$100,000.00</b>
10/31/2019	Journal Entry	11530		Oct 2019 Additional Monthly Amortization Schedule	9520.72	9520.72 Depreciation	\$10,206.91	
				Oct 2019 Additional Monthly Amortization Schedule	2219	2219 Capital Lease		\$10,206.91
							<b>\$10,206.91</b>	<b>\$10,206.91</b>
10/31/2019	Journal Entry	11531		Credit to Dues & Subscriptions for payment not used	7083.86	7083.86 Dues and Subscriptions - Clinic		\$586.00
				Issued Petty Cash for VSHWC	1820	1820 VSHWC - Petty Cash	\$400.00	
				Refund check from Peggy Stout for refund	100.60	100.60 Five Star Bank	\$168.42	
				Cashiers check charges	7083.46	7083.46 Office and Administrative supplies - Clinic	\$17.58	
							<b>\$586.00</b>	<b>\$586.00</b>
10/31/2019	Journal Entry	11533		Payroll for Dr. Joel Eidelson for October 2019 pay	2021	2021 Accrued Payroll - Clinic		\$21,666.67
				Payroll for Dr. Joel Eidelson for October 2019 pay	7083.20	7083.20 Medical - Physicians - Clic	\$21,666.67	
							<b>\$21,666.67</b>	<b>\$21,666.67</b>
<b>TOTAL</b>							<b>\$1,353,710.56</b>	<b>\$1,353,710.56</b>

# Mark Twain Healthcare District

## BILL PAYMENT LIST

October 2019

DATE	NUM	VENDOR	AMOUNT
100.50 Stockton Bank of			
10/02/2019	1013	Diede Construction, Inc.	-956,564.65
<b>Total for 100.50 Stockton Bank of</b>			<b>\$ -956,564.65</b>
100.60 Five Star Bank			
10/07/2019	15681	Signal Service, Inc.	-4,762.20
10/07/2019	15682	MIDDLETONS	-1,022.55
10/07/2019	15683	AT&T 795-2997749	-99.75
10/07/2019	15684	Cheryl Duncan Consulting	-29,389.05
10/07/2019	15685	Calaveras County Water District	-1,435.72
10/07/2019	15686	FISK DEMOLITION, INC.	-28,500.00
10/07/2019	15687	Suburban Propane-Ortho	-116.76
10/07/2019	15688	McKesson Medical Surgical	0.00
10/07/2019	15689	Calaveras Public Utility District	-2,922.38
10/07/2019	15690	City of Angels	-337.84
10/07/2019	15691	San Andreas Sanitary District	-6,492.09
10/07/2019	15692	PG&E 46578486352 VS Clinic # 10	-253.36
10/07/2019	15693	PG&E 46995152991 VS Clinic # 9	-259.13
10/07/2019	15694	Custom Vinyl Applications	-258.72
10/07/2019	15695	PG&E 07532672789-5 James Dalton(Angels Camp)	-1,239.97
10/07/2019	15696	California Special District Assn	-1,092.76
10/07/2019	15697	City Signs	-795.58
10/07/2019	15698	Peggy Stout	-143.99
10/07/2019	15699	Arnaudo Bros., L.P.	-19,825.05
10/07/2019	15700	Calaveras Telephone	-478.59
10/07/2019	15701	Helen & Company Advertising Inc.	-247.50
10/07/2019	15702	Murphys Senior Center	-5,000.00
10/07/2019	15703	Van Lieshout, Patrick	-12,000.00
10/07/2019	15704	Streamline	-200.00
10/07/2019	15705	TINA TERRADISTA	-511.89
10/07/2019	15706	McKesson Medical Surgical	-8,198.56
10/08/2019	15707	Medi-Tek Inc	-3,615.00
10/10/2019	ACH 12	Umpqua Bank Credit Card	-15,303.92
10/10/2019	15708	Dr. Randall Smart	-362.20
10/10/2019	15709	J.S. West	-19.36
10/10/2019	15710	Anthem Blue Cross	-3,633.30
10/10/2019	15711	AT&T 457-7	-4.64
10/10/2019	15712	AT&T OneNet	-1,210.08
10/10/2019	15713	PG&E 74021406306 SAFMC	-669.13
10/10/2019	15714	Your Type Graphic Design	-713.65
10/10/2019	15715	PG&E 11152462708 SOMO	-2,130.69
10/10/2019	15716	PG&E 39918320076 Cancer	-211.83
10/10/2019	15717	PG&E 71068388090 Pain Mgmt	-544.87
10/10/2019	15718	PG&E 89195984003 Cancer/Infusion	-721.18
10/10/2019	15719	Crawford's Lock & Key	-5,741.60



DATE	NUM	VENDOR	AMOUNT
10/10/2019	15720	Calaveras Power Agency	-26,821.56
10/10/2019	15721	Gasper's Electric	-1,015.86
10/10/2019	15722	Mark Twain Medical Ctr	-66.26
10/10/2019	15723	Sierra Embroidery Works	-269.88
10/10/2019	15724	Merry X Ray	-7,895.25
10/17/2019	15725	A & L Products, Inc.	-657.50
10/17/2019	15726	Aspen Street Architects	-6,252.72
10/17/2019	15727	AT&T 248 134-7000	-37.36
10/17/2019	15728	Best Best & Krieger, LLP	-7,872.50
10/17/2019	15729	California Special District Assn	-2,981.00
10/17/2019	15730	Condor Earth Technologies, Inc.	-2,715.25
10/17/2019	15731	McKesson Medical Surgical	-17,777.10
10/17/2019	15732	AT&T 754-9362	-1,059.72
10/17/2019	15733	PG&E 2306121143-1 ortho	-835.66
10/17/2019	15734	Signal Service, Inc.	-817.67
10/17/2019	15735	Ann Radford	-100.00
10/17/2019	15736	Debbie Sellick	-100.00
10/17/2019	15737	Lin Reed	-100.00
10/17/2019	15738	Susan Atkinson	-100.00
10/17/2019	15739	Talibah Al-Rafiq	-100.00
10/17/2019	15740	Campora Propane	-20.00
10/17/2019	15741	PG&E 42630399709 Hospital	-6,831.16
10/17/2019	15742	Suburban Propane-Ortho	-640.71
10/17/2019	15743	Calaveras County Water District	-162.50
10/17/2019	15744	Kirk Stout	-688.51
10/17/2019	15745	Crawford's Lock & Key	-1,587.22
10/17/2019	15746	RJ Pro Innovative I.T. Services	-99.00
10/23/2019	15747	Harvard M. Robbins, M.D.	-20,000.00
10/23/2019	15748	Kirk Stout	-557.31
10/23/2019	15758	McKesson Medical Surgical	-2,393.24
10/23/2019	15759	Staples	-1,282.46
10/23/2019	15760	Calaveras County Tax Collector	-3,435.00
10/23/2019	15761	Suburban Propane-Ortho	-127.13
10/23/2019	15762	Gateway Press	-1,490.49
10/23/2019	15763	Ebbetts Pass Gas Services	-269.48
10/23/2019	15764	Industrial Electrical Company	-25,825.00
10/23/2019	15765	Alpine Natural Gas	-280.33
10/23/2019	15766	Delta Building Maintenance	-495.00
10/23/2019	15767	La Contenta Plaza	-1,364.87
10/23/2019	15768	RJ Pro Innovative I.T. Services	-8,907.60
10/23/2019	15769	Talibah Al-Rafiq	-183.06
10/23/2019	15770	Up Country Catering	-2,145.00
10/23/2019	15771	MedPro Waste Disposal LLC	-25.00
10/23/2019	15772	Signal Service, Inc.	-3,902.19
10/24/2019	15773	Cejka Search	-2,000.00
10/24/2019	15774	Calaveras County Water District	-835.79
10/24/2019	15775	BETA Healthcare Group	-1,700.00
10/29/2019	15776	City of Angels	-419.25
10/29/2019	15777	J.M. Keckler Medical Sales, Inc.	-20,000.00
10/29/2019	15778	McKesson Medical Surgical	-504.78

DATE	NUM	VENDOR	AMOUNT
10/29/2019	15779	Condor Earth Technologies, Inc.	-777.50
10/29/2019	15780	Nuance Communications, Inc.	-2,317.18
10/29/2019	15781	Staples	-84.72
10/29/2019	15782	Best Best & Krieger, LLP	-7,490.50
10/29/2019	15783	Gasper's Electric	-1,519.83
10/29/2019	15784	AT&T 795-2997749	-85.90
10/29/2019	15785	Debbie Sellick	-467.38
10/29/2019	15786	Calaveras Public Utility District	-2,050.68
10/29/2019	15787	San Andreas Sanitary District	-6,492.09
<b>Total for 100.60 Five Star Bank</b>			<b>\$ -367,498.04</b>