



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
Wednesday Sept 11, 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 August 16, 2019:
- Special Finance Committee Meeting Minutes for August 28, 2019:

This Institution is an Equal Opportunity Provider and Employer

Agenda September 11, 2019 MTHCD Finance Committee Meeting

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



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Special Finance Committee Meeting
Friday August 16, 2019
9:00am
Mark Twain Medical Center Education Center - Classroom 5
San Andreas, CA

Un- Approved Minutes

Mark Twain Health Care District Mission Statement

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

1. Call to order:

The meeting was called to order by Ann Radford at 9:00am.

2. Roll Call:

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

3. Approval of Agenda: Action

Ms. Hack 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: Action

A. Un-Approved Minutes:

This Institution is an Equal Opportunity Provider and Employer

Minutes August 16, 2019 MTHCD Finance Committee Meeting

- **Finance Committee Meeting Minutes for July 10, 2019:**

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

6. Chief Executive Officer's Report

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

Dr. Smart: Has completed the 12th of 12 applications for payment with USDA. The construction contingency is at \$625K (+/-). A total of \$5,555 million will be the total amount used for Diede Construction when the project is completed; he is working on a proposal for a generator; he has been talking to prospects who are interested in the shelled space and getting two different types of bids ie: one includes a Vanilla Shell bid.

- **2019-20 Tax Projections (8-7-2019):**

Dr. Smart: Explained the County of Calaveras Estimated Revenue for the District (2019-20 estimated at \$1,105 million) which will be used for the accrual basis on a monthly basis; typically the District receives 50% at the end of the calendar year, 45% in April and 5% at the end of the fiscal year to True-Up. Valley Springs Clinic manager is working full time and working closely with consultant Cheryl Duncan. Buying furniture and equipment for VSHWC has been taking place.

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

- **July Financial Will Be Presented to The Committee:**

Mr. Wood: Explained how Year End closing will take time; discussed how the lease was booked and he will assist the District until the 2018-19 Audit is completed. The Minority Interest report from MTMC will be added to the reports and narrative for the August Board meeting. He will contact Mr. Rick Jackson of the auditing firm to set up a date for audit to take place.

NO ACTION FOR ACCOUNTANT'S REPORT

8. Treasurer's Report:

None to Report.

9. Comments and Future Agenda Items:

- Dr. Smart would like the Bank Statements to be paperless.
- Discussion on the District's investments, bonds and interest rate in July.
- The next Finance Committee meeting will be Wednesday, August 28, 2019 at 7am to review the July Financials.

This Institution is an Equal Opportunity Provider and Employer

10. Adjournment: Action

Ms. Hack moved to adjourn the meeting. Ms. Radford provided her second and the meeting was adjourned at 9:35am



P. O. Box 95
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**Special Finance Committee Meeting
Wednesday, August 28, 2019 7:00am
Mark Twain Medical Center
Mark Twain Medical Center Education Center – Classroom 5
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 Treasurer, Mrs. Susan Atkinson at 7:03am.

2. Roll Call:

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

3. Approval of Agenda: Action

Ms. Atkinson 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. Chief Executive Officer’s Report

Dr. Smart: Explained that the Financials were not available at the August 16th meeting and this meeting will only be for the reviewing of the July Financials that Mr. Wood will present.

This Institution is an Equal Opportunity Provider and Employer

Minutes August 28, 2019 MTHCD Special Finance Committee Meeting

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

Mr. Wood: Explained the new report shows Revenues in Black and Expenses in Red as a negative (-); he reviewed the Annual Budget Recap page and explained the four departments year-to-date comparison and mentioned the 7/31/19 Actual Year to Date profit is at \$53,614K; he explained the rental page, the budget amount, actual year to date and the VSHWC page which doesn't have much activity and there's a minimum expense as of today which will change as time goes by and expenses rise; the District expenses page shows previous years and that's how the clinic will look in the future; a few highlighted expenses were marked, after reviewing and confirming that some belonged to VSHWC the expense was much lower; the final page reviewed was the Investments and Reserves, that it made \$22,500K and was low due to the Federal Reserves; he will be meeting with Mr. Rick Jackson next week regarding the District's Audit.

Public Comment: Hearing none.

Ms. Radford moved to approved Accountant's Report, Ms. Atkinson provided her second and the motion passed 2-0

7. Treasurer's Report:

None:

8. Comments and Future Agenda Items:

The Next Meeting will be September 11, 2019.

9. Adjournment: **Action**

Ms. Atkinson moved to adjourn the meeting. Ms. Hack provided her second and the meeting was adjourned at 7:24am.



**MARK TWAIN
HEALTH CARE DISTRICT**

P. O. Box 95
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Agenda Item: Financial Reports (as of August, 2019)
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

The August 31, 2019 financial statements are attached. This is the first presentation using the new 2019 – 2020 budget, and a new reporting format.

- The transaction between Dignity Health and the District has been booked, but we still have some work to do on the Balance Sheet to get prepared to close the June 30, 2019 books. We have been in contact with the Auditor, Rick Jackson, and will be working with him to update some numbers.
- The “Minority Interest” for July 2019 has been booked at the new 1%.
- 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.
- On expenses, Consultant & Management Fees is high on a % basis due to a legal expenses to Best, Best & Krieger along with a payment to Healthcare Financial Consultants. Insurance expense has exceeded the budget and includes property insurance and D&O insurance. Dues & Subscriptions is high on a percentage basis as a result of your annual dues payment to ACHD.
- The Balance Sheet shows a strong cash position (adding \$13 million didn’t hurt 😊), and also shows the expected growing debt related to the new clinic.
- The Investment & Reserves Report will be brought to the meetings on the 28th.

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

REVISED AS OF 09/06/2019

	Total District	08/31/19	BUDGET			
		Actual Y-T-D	Clinic	Rental	Projects	Admin
Non-Cash rent revenue	1,200,000	182,771	0	1,200,000	0	0
Revenues	<u>3,676,864</u>	<u>288,060</u>	<u>2,080,234</u>	<u>232,958</u>	<u>0</u>	<u>1,363,672</u>
Total Revenue	<u>4,876,864</u>	<u>470,831</u>	<u>2,080,234</u>	<u>1,432,958</u>	<u>0</u>	<u>1,363,672</u>
Non-Cash depr expense	(384,665)		(346,120)	(36,045)	0	(2,500)
Expenses	<u>(4,686,939)</u>	<u>(823,635)</u>	<u>(2,271,601)</u>	<u>(924,024)</u>	<u>(652,000)</u>	<u>(839,314)</u>
Total Expenses	<u>(5,071,604)</u>	<u>(823,635)</u>	<u>(2,617,721)</u>	<u>(960,069)</u>	<u>(652,000)</u>	<u>(841,814)</u>
Surplus(Deficit)	<u>(194,740)</u>	<u>(352,804)</u>	<u>(537,487)</u>	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
	Medical	(9,639)			
	Dental	(743)			
	Visits	(10,382)			
Visits	Medi/Medi	(578)			
Visits	MediCal	(7,008)			
Visits	MediCare	(1,542)			
Visits	Commercial	(675)			
Visits	Self Pay	(578)			
Gross Charge	Medi/Medi	130,123			
Gross Charge	MediCal	1,401,570			
Gross Charge	MediCare	347,001			
Gross Charge	Commercial	118,073			
Gross Charge	Self Pay	101,207			
	4083.49 Urgent care Gross Revenues	2,097,973		0	0.00%
	4083.60 Contractual Adjustments	34,637			
	Medi/Medi	137,110			
	MediCal	1,661,430			
	MediCare	128,699			
	Commercial	78,265			
	Self Pay	57,833			
	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)	(22,954)	(22,954)	3.53%
	7083.10 Payroll taxes	(42,278)	(1,827)	(1,827)	4.32%
	7083.12 Vacation, Holiday and Sick Leave	(9,751)			0.00%
	7083.13 Group Health & Welfare Insurance	(107,259)			0.00%
	7083.14 Group Life Insurance	(1,040)			0.00%
	7083.15 Pension and Retirement	(16,251)			0.00%
	7083.16 Workers Compensation insurance	(13,001)			0.00%
	7083.18 Other payroll related benefits	(975)			0.00%
	Total taxes and benefits	(190,555)	(1,827)	(1,827)	0.96%
	Labor related costs	(840,608)	(24,780)	(24,780)	2.95%
	7083.20 Medical - Physicians	(549,564)	(25,000)	(25,000)	4.55%
	7083.22 Consulting and Management fees	(101,250)	(38,111)	(38,111)	37.64%
	7083.23 Legal - Clinic	0	(5,041)	(9,844)	0.00%
	7083.25 Registry Nursing personnel	(1,875)			0.00%
	7083.26 Other contracted services	(84,563)			0.00%
	7083.29 Other Professional fees	(5,625)			0.00%
	7083.36 Oxygen and Other Medical Gases	(1,599)			0.00%
	7083.38 Pharmaceuticals	(68,513)			0.00%
	7083.41 Other Medical Care Materials and Supplies	(10,240)			0.00%
	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)			0.00%
	8870.00 Interest on Debt Service	(269,494)			0.00%
	7083.43 Food	(819)			0.00%
	7083.46 Office and Administrative supplies	(8,601)	(663)	(1,155)	13.43%
	7083.69 Other purchased services	(134,280)	(2,036)	(2,240)	1.67%
	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)			0.00%
	7083.87 Outside Training	(4,915)		(199)	4.05%
	7083.88 Travel costs	(4,096)			0.00%
	7083.89 Recruiting	(20,177)	(190)	(3,506)	17.38%
	Non labor expenses	(1,777,114)	(71,040)	(106,387)	5.99%
	Total Expenses	(2,617,722)	(95,821)	(131,168)	5.01%
	Net Expenses over Revenues	(537,487)	(95,821)	(131,168)	24.40%

**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	91,368	182,771	15.23%
		0			
	Rent Revenues	1,200,000	91,368	182,771	15.23%
9520.62	Repairs and Maintenance Grounds	0			
9520.80	Utilities - Electrical, Gas, Water, other, Phone	(684,000)	(53,231)	(104,427)	15.27%
9520.72	Depreciation	(36,045)	(10,275)	(20,585)	57.11%
9520.82	Insurance	(2,000)			0.00%
	Total Costs	(722,045)	(63,506)	(125,011)	17.31%
	Net	477,955	27,862	57,759	32.54%
9260.02	MOB Rents Revenue	227,181	26,527	43,028	18.94%
9521.75	MOB rent expenses	(233,024)	(39,650)	(59,475)	25.52%
	Net	(5,843)	(13,123)	(16,447)	281.49%
9260.03	Child Advocacy Rent revenue	5,777	750.00	1500.00	25.97%
9522.75	Child Advocacy Expenses	(5,000)	(139)	(139)	2.78%
	Net	777	611	1,361	175.14%
		1,432,958	118,646	227,299	15.86%
		(960,069)	(103,296)	(184,626)	19.23%
	Summary Net	472,889	15,350	42,673	9.02%

**Mark Twain Health Care District
Projects, Grants and Support
8/31/2019**

	2019/2020 Budget	Actual Month	Actual Y-T-D	Actual vs Budget
Project grants and support	652,000	(409,000)	(409,000)	-62.73%
8890.00 Foundation	500,000	(372,000)	(372,000)	-74.40%
8890.00 Stay Vertical	52,000	(37,000)	(37,000)	-71.15%
8890.00 Golden Health Grant Awards	100,000			0.00%
Project grants and support	<u>652,000</u>	<u>(409,000)</u>	<u>(409,000)</u>	<u>-62.73%</u>

Mark Twain Health Care District
General Administration Financial Projections

Admin

8/31/2019

	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	39,436	61,939	24.78%
9160.00 Property Tax Revenues	935,421	999,443	1,098,672	92,086	184,172	16.76%
9010.00 Gain on Sale of Asset						
9400.00 Miscellaneous Income (1% Minority Interest)	0	0	15,000	(2,578)	(2,578)	-17.19%
Summary Revenues	939,844	1,004,488	1,363,672	128,944	243,532	17.86%
8610.09 Other salaries and wages	(33,587)	(235,531)	(362,024)	(23,088)	(35,162)	9.71%
8610.10 Payroll taxes			(22,225)	(1,884)	(2,808)	12.63%
8610.12 Vacation, Holiday and Sick Leave			(5,430)			0.00%
8610.13 Group Health & Welfare Insurance		(663)	(59,734)	(1,788)	(5,363)	8.98%
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)		(1,153)	15.93%
8610.18 Other payroll related benefits			(543)			0.00%
Benefits and taxes	0	(663)	(104,802)	(3,672)	(10,324)	9.85%
Labor Costs	(33,587)	(236,194)	(466,826)	(26,760)	(45,486)	9.74%
8610.22 Consulting and Management Fees	(392,908)	(332,287)	(61,500)	(284)	(11,278)	18.34%
8610.23 Legal	(15,195)	(20,179)	(30,000)	(1,566)	(3,793)	12.64%
8610.24 Accounting /Audit Fees	(15,249)	(19,231)	(123,000)	(2,248)	(4,730)	3.85%
8610.43 Food			(1,538)	(124)	(248)	16.13%
8610.46 Office and Administrative Supplies	(4,310)	(19,685)	(20,000)	(1,103)	(2,018)	10.09%
8610.62 Repairs and Maintenance Grounds			0			
8610.69 Other				(439)	(898)	
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)	(1,288)	(16,304)	46.58%
8610.83 Licenses and Taxes			0			
8610.85 Telephone and communications			0			
8610.86 Dues and Subscriptions	(12,554)	(14,731)	(19,475)	(39)	(8,195)	42.08%
8610.87 Outside Trainings	(1,920)	(3,030)	(15,375)			0.00%
8610.88 Travel	(6,758)	(17,363)	(15,375)	(86)	(652)	4.24%
8610.89 Recruiting			(10,250)			0.00%
8610.90 Other Direct Expenses	(76,490)	(34,233)	(31,775)	(4,223)	(5,239)	16.49%
Non-Labor costs	(588,716)	(561,957)	(374,988)	(11,399)	(53,356)	14.23%
Total Costs	(622,303)	(798,151)	(841,814)	(38,158)	(98,841)	11.74%
Net	317,541	206,337	521,859	90,785	144,691	27.73%

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

Reserve Funds	Minimum Target	12/31/2018 Balance	2019 Allocated	2019 Interest	8/31/2019 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	2019 - 2020		Annualized Rates	Duration
	8/31/2019	Interest Earned		
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	10,304,723	42,097	2.54% - 2.73%	1 Year or Less
Five Star				
General Operating Fund	286,136	72.18		
Money Market Account	3,945,956	19,254.07		
Valley Springs - Checking	28,207	12.69		
Total Five Star	4,260,298	19,338.94	2.44%	1 Year or Less
Umpqua Bank				
Checking	111,323	0.00		
Money Market Account	4,898	12.31		
Investments	496,389	491.27	1.60%	
Total Savings & CD's	612,610	503.58		
Bank of Stockton	445,276	0	0.00%	1 Year or Less
Total in interest earning accounts	15,622,908	61,939		
Potential Unrealized Loss		0		
Total Without Unrealized Loss		61,939		

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
August 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>																
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 8/2019
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 8/2019
San Andreas FMC	7/1/2014	7/1/2019	6/30/2024	CPI	5 years	7/1/2024	103 / 104	see above	Y	Clinic	\$ 7,456.93	3.24	*	\$ 7,456.93	2,304	Current thru 8/2019
San Andreas FMC	7/1/2014	7/1/2019	6/30/2024	CPI	5 years	7/1/2024	105	see above	Y	Office	\$ 3,984.84	2.42	\$ 552.50	\$ 4,537.34	1,644	Current thru 8/2019
Total MOB lease income											\$17,136.51		\$1,657.50	\$18,794.01	6,500	
<u>Valley Springs Rental</u>																
Resource Connection	3/1/2018	3/1/2018	2/1/2019		3 years	3/1/2021	N/A	1934 Highway 26	Y	Office	\$ 750.00	N/A	N/A	\$ 750.00		Current thru 8/2019
<u>Hospital Lease Agreement w/Corporation</u>																
Mark Twain Medical Center	1/1/1990	1/1/1990			30 years	6/1/2049		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	5/31/1994	5/31/1994			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
August 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
08/01/2019	Journal Entry	11494	Wages - District		8610.09	8610.09 Other salaries and wages - Admin.	\$8,264.58	
			Wages - VS Clinic		7083.09	7083.09 Other salaries and wages - Clinic	\$7,560.00	
			Employer Tax Expenses (Medicare) - District		8610.10	8610.10 Payroll taxes - Admin.	\$119.84	
			Employer Tax Expenses (Medicare) - Clinic		7083.10	7083.10 Payroll taxes - Clinic	\$109.62	
			Employer Tax Expenses (SocSec) - District		8610.10	8610.10 Payroll taxes - Admin.	\$512.42	
			Employer Tax Expenses (SocSec) - Clinic		7083.10	7083.10 Payroll taxes - Clinic	\$468.72	
			Employer Tax Expenses (SUI & IT) - District		8610.10	8610.10 Payroll taxes - Admin.	\$56.70	
			Employer Tax Expenses (SUI & IT) - Clinic		7083.10	7083.10 Payroll taxes - Clinic	\$34.02	
			Medicare - EE & ER		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$458.92
			SocSec - EE & ER		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,962.28
			Federal W/H		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,830.62
			State W/H		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,034.51
			State SUI & IT		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$90.72
			Payroll People Processing Expense		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$319.80
			Payroll Processing Expense - District		8610.22	8610.22 Consulting and Management Fees - District		\$198.00
			Payroll Processing Expense - Clinic		7083.22	7083.22 Consulting and Management fees - Clinic		\$121.80
			Payroll Liabilities		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$6,377.05
			Payroll Liabilities Payment		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$6,377.05
			Payroll Checks Issued		2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,428.48
			Payroll Checks Direct Deposit Withdrawn from Five Star Bank		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$8,320.37
						\$23,822.75	\$23,822.75	
08/05/2019	Journal Entry	11496	Payroll Checks Cleared		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$2,428.48	
			Payroll Checks Cleared		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking	\$2,428.48	\$2,428.48
						\$2,428.48	\$2,428.48	
08/13/2019	Journal Entry	11498	Payroll Checks Cleared		2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$5,616.40	
			Payroll Checks Cleared		100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking	\$5,616.40	\$5,616.40
						\$5,616.40	\$5,616.40	
08/15/2019	Journal Entry	11495	Wages - District		8610.09	8610.09 Other salaries and wages - Admin.	\$6,569.14	
			Wages - VS Clinic		7083.09	7083.09 Other salaries and wages - Clinic	\$6,457.80	
			Employer Tax Expenses (Medicare) - District		8610.10	8610.10 Payroll taxes - Admin.	\$95.26	

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Employer Tax Expenses (Medicare) - Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$93.64	
				Employer Tax Expenses (SocSec) - District	8610.10	8610.10 Payroll taxes - Admin.	\$407.28	
				Employer Tax Expenses (SocSec) - Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$400.38	
				Employer Tax Expenses (SUI & IT) - District	8610.10	8610.10 Payroll taxes - Admin.	\$61.42	
				Employer Tax Expenses (SUI & IT) - Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$36.86	
				Medicare - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$377.80
				SocSec - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,615.32
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,203.50
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$745.43
				State SUI & IT	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$98.28
				Payroll People Processing Expense	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$69.00
				Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$43.12	
				Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$25.88	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$5,040.33	
				Payroll Liabilities Payment	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$5,040.33
				Payroll Checks Direct Deposit Withdrawn from Five Star Bank	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$9,081.45
							\$19,231.11	\$19,231.11
08/20/2019	Journal Entry	11493		Loan Draw #12	100.50	100.50 Stockton Bank of	\$542,757.62	
				Loan Draw #12	250.10	250.10 Notes Payable - Long Term:USDA Loan - VS Clinic		\$542,757.62
							\$542,757.62	\$542,757.62
08/30/2019	Journal Entry	11497		Wages - District	8610.09	8610.09 Other salaries and wages - Admin.	\$8,254.30	
				Wages - VS Clinic	7083.09	7083.09 Other salaries and wages - Clinic	\$8,935.80	
				Employer Tax Expenses (Medicare) - District	8610.10	8610.10 Payroll taxes - Admin.	\$119.68	
				Employer Tax Expenses (Medicare) - Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$129.57	
				Employer Tax Expenses (SocSec) - District	8610.10	8610.10 Payroll taxes - Admin.	\$511.77	
				Employer Tax Expenses (SocSec) - Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$554.02	
				Employer Tax Expenses (SUI & IT) - District	8610.10	8610.10 Payroll taxes - Admin.	\$0.00	
				Employer Tax Expenses (SUI & IT) - Clinic	7083.10	7083.10 Payroll taxes - Clinic	\$0.00	
				Medicare - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$498.50
				SocSec - EE & ER	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$2,131.58
				Federal W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$3,159.08
				State W/H	2110.00	2110.00 Payroll Liabilities - New Account for 2019		\$1,174.80
				State SUI & IT	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$0.00	
				Payroll People Processing Expense	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$69.00

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				Payroll Processing Expense - District	8610.22	8610.22 Consulting and Management Fees - District	\$43.12	
				Payroll Processing Expense - Clinic	7083.22	7083.22 Consulting and Management fees - Clinic	\$25.88	
				Payroll Liabilities	2110.00	2110.00 Payroll Liabilities - New Account for 2019	\$6,963.96	
				Payroll Liabilities Payment	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$6,963.96
				Payroll Checks Direct Deposit Withdrawn from Five Star Bank	100.80	100.80 Five Star Bank - Valley Springs Health & WC Checking		\$11,541.18
							\$25,538.10	\$25,538.10
08/31/2019	Journal Entry	11499		Deffer Capital Lease	2128.01	2128.01 Deferred Capital Lease	\$35,506.59	
				Interest Income	9260.01	9260.01 Deferred Lease Income		\$26,874.97
				Capital Lease	2219	2219 Capital Lease		\$8,631.62
				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
08/31/2019	Journal Entry	11500		August 2019 Accrual Deferred Reimbursement Calaveras County	2129	2129 Other Third Party Reimbursement - Calaveras County	\$92,085.75	
				August 2019 Accrual Deferred Reimbursement Calaveras County	9160.00	9160.00 Property Tax Revenues - District		\$92,085.75
							\$92,085.75	\$92,085.75
08/31/2019	Journal Entry	11501		August 2019 Rent - Resource Connection	9260.03	9260.03 Child Advocacy Rent Revenue		\$750.00
				August 2019 Rent - Resource Connection	100.30	100.30 Umpqua Bank Checking	\$750.00	
							\$750.00	\$750.00
08/31/2019	Journal Entry	11502		August 2019 Rental pymt from DH/MTMC	100.30	100.30 Umpqua Bank Checking	\$9,854.17	
				August 2019 Rental pymt from DH/MTMC	9260.02	9260.02 MOB Rents Revenue		\$9,854.17
							\$9,854.17	\$9,854.17
08/31/2019	Journal Entry	11503		August 2019 Rent for San Andreas Medial & Professional Offices - Bldg E	9260.02	9260.02 MOB Rents Revenue		\$12,627.30
				August 2019 Rent for San Andreas Medial & Professional Offices - Bldg E	100.30	100.30 Umpqua Bank Checking	\$12,627.30	
							\$12,627.30	\$12,627.30
08/31/2019	Journal Entry	11506		Depreciation Expense for August 2019 - Additional Monthly Amortization	9520.72	9520.72 Depreciation	\$10,275.38	
				Capitol Lease for August 2019 - Additional Monthly Amortization	2219	2219 Capital Lease		\$10,275.38
							\$10,275.38	\$10,275.38
TOTAL							\$844,987.06	\$844,987.06

Mark Twain Healthcare District

BILL PAYMENT LIST

August 2019

DATE	NUM	VENDOR	AMOUNT
100.50 Stockton Bank of			
08/20/2019	1012	Diede Construction, Inc.	-532,455.80
Total for 100.50 Stockton Bank of			\$ -532,455.80
100.60 Five Star Bank			
08/01/2019	15541	Condor Earth Technologies, Inc.	-742.50
08/01/2019	15542	Hicks Pension Services	-1,000.00
08/01/2019	15543	Ann Radford	-100.00
08/01/2019	15544	Debbie Sellick	-100.00
08/01/2019	15545	Expeditor Systems	-19.00
08/01/2019	15546	Lin Reed	-100.00
08/01/2019	15547	Susan Atkinson	-100.00
08/01/2019	15548	Talibah Al-Rafiq	-100.00
08/01/2019	15549	Arnaudo Bros., L.P.	-19,825.05
08/01/2019	15550	RJ Pro Innovative I.T. Services	-99.00
08/01/2019	15551	Helen & Company Advertising Inc.	-247.50
08/02/2019	15552	Van Lieshout, Patrick	-12,000.00
08/07/2019	15553	Outlet Tek	-40.50
08/07/2019	15554	San Andreas Sanitary District	-5,843.09
08/07/2019	15555	PG&E 46578486352 VS Clinic # 10	-254.75
08/07/2019	15556	PG&E 46995152991 VS Clinic # 9	-310.85
08/07/2019	15557	Debbie Sellick	-63.80
08/07/2019	15558	J.S. West	-6.70
08/07/2019	15559	MTMC Nutritional Services	-124.00
08/07/2019	15560	PG&E 74021406306 SAFMC	-708.19
08/07/2019	15561	Susan Atkinson	-241.16
08/07/2019	15562	Alliant Insurance Services, Inc.- NPB Main	-1,288.00
08/07/2019	15563	Calaveras Telephone	-484.15
08/07/2019	15564	PG&E 39918320076 Cancer	-271.41
08/07/2019	15565	PG&E 71068388090 Pain Mgmt	-816.39
08/07/2019	15566	PG&E 89195984003 Cancer/Infusion	-966.01
08/07/2019	15567	Streamline	-200.00
08/07/2019	15568	Murphys Senior Center	-5,000.00
08/07/2019	15569	Murphys Senior Center	-32,000.00
08/13/2019	15570	Calaveras County Public Works	-133.32
08/13/2019	15571	Condor Earth Technologies, Inc.	-2,518.75
08/13/2019	15572	Joana Motiu (Grant for Dental work for Veterans)	-4,000.00
08/13/2019	15573	Tribble and Ayala	-120.78
08/13/2019	15574	AT&T 248 134-7000	-37.36
08/13/2019	15575	AT&T 457-7	-4.64
08/13/2019	15576	AT&T OneNet	-1,181.25
08/13/2019	15577	PG&E 11152462708 SOMO	-2,466.92
08/13/2019	15578	Calaveras Power Agency	-27,466.53
08/13/2019	15579	PG&E 2306121143-1 ortho	-1,239.28
08/13/2019	15580	PG&E 42630399709 Hospital	-5,736.87

DATE	NUM	VENDOR	AMOUNT
08/13/2019	15581	Calaveras County Public Works	-300.00
08/13/2019	15582	AT&T 754-9362	-1,016.48
08/14/2019	15583	Your Type Graphic Design	-932.98
08/14/2019	15584	Dr. Randall Smart	-261.00
08/15/2019	ACH 10	Umpqua Bank Credit Card	-33,198.68
08/15/2019	15585	J.M. Keckler Medical Sales, Inc.	-3,030.48
08/20/2019	15586	Lin Reed	-100.00
08/20/2019	15587	California Special District Assn	-2,247.76
08/20/2019	15588	Campora Propane	-30.86
08/20/2019	15589	Mobile Modular	-383.84
08/20/2019	15590	Weber-Ghio & Associates Inc	-5,626.89
08/20/2019	15591	Ebbetts Pass Gas Services	-25.50
08/20/2019	15592	La Contenta Plaza	-1,269.75
08/20/2019	15593	Merry X Ray	-39,760.00
08/22/2019	15594	Cheryl Duncan Consulting	-14,143.81
08/22/2019	15595	Best Best & Krieger, LLP	-6,606.53
08/23/2019	15596	Calaveras First	-368.38
08/23/2019	15597	Anthem Blue Cross	-1,787.52
08/23/2019	15598	Kirk Stout	-229.18
08/27/2019	15599	Condor Earth Technologies, Inc.	-3,034.00
08/27/2019	15600	AT&T 795-2997749	-74.41
08/27/2019	15601	Seats & Stations	-3,249.03
08/27/2019	15602	Harvard M. Robbins, M.D.	-25,000.00
08/28/2019	15603	Mark Twain Medical Center Foundation	-372,000.00
08/29/2019	15604	Aspen Street Architects	-7,288.41
08/29/2019	15605	Calaveras County Water District	-1,074.79
08/29/2019	15606	RJ Pro Innovative I.T. Services	-99.00
08/29/2019	15607	Calaveras Public Utility District	-2,792.18
08/29/2019	15608	San Andreas Sanitary District	-6,492.09
08/29/2019	15609	California Special District Assn	-2,247.76
08/29/2019	15610	Ann Radford	-100.00
08/29/2019	15611	Debbie Sellick	-100.00
08/29/2019	15612	Lin Reed	-100.00
08/29/2019	15613	Susan Atkinson	-100.00
08/29/2019	15614	Talibah Al-Rafiq	-100.00
Total for 100.60 Five Star Bank			\$ -663,129.06