



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

**Special Finance Committee Meeting
Wed. February 20, 2019
9:00am
Mark Twain Medical Center Education Center - Classroom 5
San Andreas, CA**

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:** 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:** 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:

- Un-Approved Finance Committee Meeting Minutes for January 16, 2019:

This Institution is an Equal Opportunity Provider and Employer

Agenda – February 20, 2019 MTHCD Special Finance Committee Meeting

B. State Controller Financial Transaction Report 1-30-2019:

C. Bank and Investment Statements:

- Bank of Stockton:
- Umpqua Bank:
- Five-Star Bank:
- US Bank:

6. Accountant’s Report: Action..... Mr. Wood

- Financial Status, Trends, Long-Term Views and Cashflow:
- January Financials Will Be Presented to The Committee:
- Investment – Update: Action

7. Executive Director’s Report..... Dr. Smart

- MTMC Lease:
- Reserve Policy / Accounts
- USDA (SF 271) Outlay Report (Jan 31, 2019)

8. Treasurer’s Report..... Ms. Atkinson

- Reserve Policy Number 30:

9. Comments and Future Agenda Items:

10. Next Meeting:

- The next meeting will not be March 13 but will be held on March 20, 2019 instead.

11. Adjournment: Action



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**Special Finance Committee Meeting
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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 Susan Atkinson, Treasurer, at 9:02am.

2. Roll Call:

Present for roll call was Ms. Atkinson, MSW and Ms. Radford, FNP.

3. Approval of Agenda: Action

Ms. Radford moved to approve the agenda. Ms. Atkinson 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:

- Un-Approved Finance Committee Meeting Minutes for December 12, 2018:

This Institution is an Equal Opportunity Provider and Employer

Minutes – January 16, 2019 MTHCD Special Finance Committee Meeting

B. Bank and Investment Statements:

- Bank of Stockton:
- Umpqua Bank:
- Five-Star Bank:

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

6. Accountant's Report: Action

- Financial Status, Trends, Long-Term Views and Cashflow:
- December Financials Will Be Presented to The Committee:

Mr. Wood: Bank reconciliations have been prepared and presented to Dr. Smart for approval which creates a check and balance of the accounts; a check register is included (pkt. pg. 16-17 in addition to a journal entry report (pkt. pg.18). Both reports will be presented to the Committee each month. A draft profit and loss statement was handed out to the Committee for review; a monthly narrative will be added the reports. After reviewing the financial statements, he asked the Committee for their input on data they wish to see in future reports. A consensus was to provide the following; a variation of the dashboard to highlight accounts that may need review; a separate report to show the VS H&W activity;

Dr. Smart: Has started an accounting of his hours between the District and the VS H&W Center. The first year of USDA debt service is interest-only payments and due every 6-months starting in Feb (+/). The second pmt will be due in July (+/-).

Mr. Wood: Will be working on the balance Sheet so it will match the profit and loss information. He has received a thumb-drive of District financial information from Mr. Krieg's Dept. to work with.

• Investment – Update:

Mr. Wood: Five Star Bank pays the same as Local Agency Investment Fund (LAIF) (2.29% currently up from 2.14%).

Ms. Radford: Will call the Bank of Stockton (owner) to see why the District can only transfer up to \$10k?

Ms. Radford moved to approve the Dec. Financial Statements. Ms. Atkinson provided her second and the motion passed 2-0.

7. Executive Director's Report:

- **USDA Loan Draws:**

Dr. Smart: Since the US Government is shut down USDA has not been working nor able to send a draw. The project has been on schedule and progressing, so he paid the contractors from the Bank of Stockton at \$280k (+/-). The intent was to not delay or stall the excellent progress being made. The District is solvent enough to make another payment. The next application for payment will be the last week in January.

Ms. Radford: The contractor is doing an outstanding job so is glad the payment was made.

Ms. Atkinson: Likewise, does not want to see the project shut down (for lack of payment).

Mr. Wood: The District's cash is good and Jeremy of JWT (outside auditor) gave good feedback on USDA's practices.

Dr. Smart: Will seek approval if the next application for payment comes due and the US Government is still shut down.

Dr. Smart: With the signing of an electronic health record (EHR) agreement with Athena Health a new bank account will have to be opened at US Bank to receive clinic revenues. Mr. Wood will be added as a user.

Dr. Smart: Some \$600k (non-loan) will be spent this year for such things as IT, furniture, alarm system and dental furniture.

Mr. Wood: Will create a separate balance sheet for the VS H&W Center.

Dr. Smart: Has been negotiating contracts for furniture and IT and is showing a savings of \$47k. Starting in March items will be delivered on demand.

- **SAS 114 and 115:**

Mr. Wood: Referred to SAS 114 and 115 as Representation Letters associated with and included in the outside audit. When the US Government re-opens staff will send the annual audit to USDA.

8. Treasurer's Report:

- **New Debt Policy – Action:**

Dr. Smart: The debt policy was suggested by Gary Hicks during the USDA loan process. It was reviewed back in December and then forwarded to Mr. Wood for review.

Mr. Wood: Suggested the policy be kept broad enough to allow flexibility for the District.

Ms. Radford moved to recommend the debt policy be put on the Jan. 30th Board agenda for consideration. Ms. Atkinson proved her second and the motion carried 2-0.

This Institution is an Equal Opportunity Provider and Employer

Minutes – January 16, 2019 MTHCD Special Finance Committee Meeting

9. Comments and Future Agenda Items:

Dr. Smart: The Dignity and CHI merger is to close on January 31st making them the third largest healthcare organization in the nation.

Dr. Smart: The District's lease of the hospital (10 documents) will be on the Jan. 30th agenda for the Board's review. In the lease the District gets \$14.5million for the District's interest in the hospital and an additional \$6million for prepaid rent (5 years). The District pays \$8million for the MTMC equip and furniture. Escrow instructions are to follow for a February 28 close. An additional agreement is for the District to pay (+/-) \$50k/month in MTMC utility costs for a period of five years.

Ms. Atkinson: While the lease is for 30 years there is an opt-out notice at seven years to end the lease at the 10th year.

Ms. Atkinson: An ad has been sent out to invite interest in a volunteer to join the Finance Committee.

Ms. Atkinson: The new IRS mileage rate for 2019 is \$.58/per mile.

10. Next Meeting:

- The next meeting will be February 13, 2019.

11. Adjournment: Action

Ms. Radford moved to adjourn the meeting. Ms. Atkinson provided her second and the meeting was adjourned at 10:18am.

SPECIAL DISTRICTS FINANCIAL TRANSACTIONS REPORT COVER PAGE

Special District of Mark Twain Health Care District

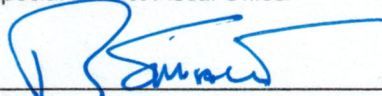
Reporting Year: 2018

ID Number: 12140501000


Certification:

I hereby certify that, to the best of my knowledge and belief, the report forms fairly reflect the financial transactions of the special district in accordance with the requirements as prescribed by the California State Controller.

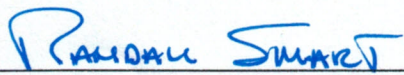
Special District Fiscal Officer



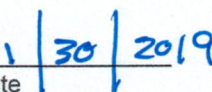
Signature



Title



Name (Please Print)



Date

Per Government Code section 53891(a), this report is due within seven months after the close of the fiscal year. The report shall contain underlying data from audited financial statements prepared in accordance with generally accepted accounting principles, if this data is available.

Please complete, sign, and mail this cover page to either address below:

Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
P.O. Box 942850
Sacramento, CA 94250

Express Mailing Address:
State Controller's Office
Local Government Programs and Services Division
Local Government Reporting Section
3301 C Street, Suite 700
Sacramento, CA 95816

The Financial Transactions Report was successfully submitted to the State Controller's Office on 1/22/2019 11:07:57 AM

Special District of Mark Twain Health Care District
 Special Districts Financial Transactions Report
 General Information

Fiscal Year: 2018

District Mailing Address

Street 1 Has Address Changed?
 Street 2
 City State Zip
 Email

Members of the Governing Body

	First Name	M. I.	Last Name	Title
Member 1	<input type="text" value="Lin"/>	<input type="text"/>	<input type="text" value="Reed"/>	<input type="text" value="President"/>
Member 2	<input type="text" value="Susan"/>	<input type="text"/>	<input type="text" value="Atkinson"/>	<input type="text" value="Treasurer"/>
Member 3	<input type="text" value="Ann"/>	<input type="text"/>	<input type="text" value="Radford"/>	<input type="text" value="Secretary"/>
Member 4	<input type="text" value="Debbie"/>	<input type="text"/>	<input type="text" value="Sellick"/>	<input type="text" value="Member at Large"/>
Member 5	<input type="text" value="Talibah"/>	<input type="text"/>	<input type="text" value="Al-Rafiq"/>	<input type="text" value="Mamber at Large"/>
Member	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

District Fiscal Officers

	First Name	M. I.	Last Name	Title	Email
Official 1	<input type="text" value="Randy"/>	<input type="text"/>	<input type="text" value="Smart"/>	<input type="text" value="Exec Director"/>	<input type="text" value="rwsmart@pacbell.net"/>
Officials	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Report Prepared By

First Name M. I. Last Name
 Telephone Email

Independent Auditor

Firm Name
 First Name M. I. Last Name
 Telephone

1. Is this district a component unit of a City, County, or Special District (Choose one)? If "Yes", answer question 2. Yes No

2. Is this district a blended component unit (BCU) or a discretely presented component unit (DPCU) of a City, County, or Special District (Choose one)? Refer to the Financial Transactions Report (FTR) instructions for definitions of these terms. If the district is a BCU, answer questions 3 - 5.
 BCU DPCU

3. Is financial data of this BCU included in the financial statements or Comprehensive Annual Financial Report (CAFR) of a City, County, or Special District (Choose one)?
 City County Special District

4. In which City, County, or Special District financial statements or CAFR is the financial data of this BCU included?

City name:

County name:

Special District name:

5. Is financial data of this BCU included in the City, County, or Special District FTR (Choose one)? Yes No

Special District of Mark Twain Health Care District
 Special Districts Financial Transactions Report
 Hospital Enterprise Fund
 Statement of Revenues, Expenses, and Change in Fund Net Position

Fiscal Year: 2018

Operating Revenues		
Patient Revenues		
R01.	Daily Hospital Services	<input type="text"/>
R02.	Ambulatory Services	<input type="text"/>
Ancillary Services		
R03.	Inpatient	<input type="text"/>
R04.	Outpatient	<input type="text"/>
R05.	Other Patient Revenues	<input type="text"/>
R06.	Gross Patient Revenues	<input type="text"/>
Deductions from Patient Revenues		
R07.	Charity Discounts	<input type="text"/>
R08.	Donations for Indigent Care	<input type="text"/>
R09.	Provisions for Bad Debts	<input type="text"/>
R10.	Medicare Contractual Adjustments	<input type="text"/>
R11.	Medi-Cal Contractual Adjustments	<input type="text"/>
R12.	Other Contractual Adjustments	<input type="text"/>
R13.	Other Deductions from Patient Revenues	<input type="text"/>
R14.	Total Deductions from Patient Revenues	<input type="text"/>
Capitation Premium Revenues		
R15.	Medicare Capitation Premium Revenues	<input type="text"/>
R16.	Medi-Cal Capitation Premium Revenues	<input type="text"/>
R17.	Other Capitation Premium Revenues	<input type="text"/>
R18.	Total Capitation Premium Revenues	<input type="text"/>
R19.	Net Patient Revenues	<input type="text"/>
R20.	Tuition and Other Educational Revenues	<input type="text"/>
R21.	Services, Commissions and Rentals	<input type="text"/>
R22.	Other Operating Revenues	<input type="text" value="1,545,045"/>
R23.	Total Operating Revenues	\$1,545,045

Operating Expenses		
R24.	Daily Hospital Services	
R25.	Ambulatory Services	
R26.	Ancillary Services	
Purchased Services		
R27.	Inpatient	
R28.	Outpatient	
R29.	Research Expenses	
R30.	Education Expenses	
R31.	Personnel Services	236,193
R32.	Contractual Services	332,287
R33.	Materials and Supplies	
R34.	General and Administrative Expenses	
R35.	Depreciation and Amortization Expenses	26,582
R36.	Other Operating Expenses	476,739
R37.	Total Operating Expenses	\$1,071,801
R38.	Operating Income (Loss)	\$473,244
Nonoperating Revenues		
R39.	Investment Earnings	
R40.	Contributions and Donated Services	
R41.	Maintenance of Restricted Funds Revenues	
R42.	Unrestricted Income from Endowment Funds	
R43.	Unrestricted Income from Other Restricted Funds	
R44.	Term Endowment Funds Becoming Unrestricted	
R45.	Transfers from Restricted Funds for Nonoperating Expenses	
R46.	Physicians' Offices and Other Rental Revenues	
R47.	Medical Office Building Revenues	
R48.	Child Care Services Revenues (Nonemployees)	
R49.	Family Housing Revenues	
R50.	Retail Operations Revenues	

Taxes and Assessments	
SD51. Current Secured and Unsecured (1%)	
SD52. Voter-Approved Taxes	
SD53. Pass-through Property Taxes (ABX1 26)	
SD54. Property Assessments	
SD55. Special Assessments	
SD56. Special Taxes	
SD57. Prior-Year Taxes and Assessments	
SD58. Penalties and Cost of Delinquent Taxes and Assessments	
Intergovernmental – Federal	
R59. Aid for Construction	
R60. Other Intergovernmental – Federal	
Intergovernmental – State	
R61. Aid for Construction	
SD62. Homeowners Property Tax Relief	
SD63. Timber Yield	
R64. In-Lieu Taxes	
R65. Other Intergovernmental – State	
R66. Intergovernmental – County	
R67. Intergovernmental – Other	
R68. Gain on Disposal of Capital Assets	
R69. Other Nonoperating Revenues	
R70. Total Nonoperating Revenues	\$0
Nonoperating Expenses	
R71. Interest Expense	
R72. Intergovernmental Transfers Expense	
R73. Maintenance of Restricted Funds Expenses	
R74. Physician's Office and Other Rental Expenses	
R75. Medical Office Building Expenses	
R76. Child Care Services Expenses (Nonemployees)	
R77. Family Housing Expenses	
R78. Retail Operations Expenses	
R79. Loss on Disposal of Capital Assets	
R80. Other Nonoperating Expenses	587,223
R81. Total Nonoperating Expenses	\$587,223
R82. Income (Loss) Before Capital Contributions, Transfers, and Special and Extraordinary Items	\$-113,979

Capital Contributions		
R83.	Federal	
R84.	State	
R85.	County	
R86.	Other Government	
R87.	Other Capital Contributions	
R88.	Total Capital Contributions	\$0
R89.	Transfers In	
R90.	Transfers Out	
Special and Extraordinary Items		
R90.5	Special Item	
R90.6	Extraordinary Item	
R90.7	Total Special and Extraordinary Items	\$0
R91.	Change in Net Position	\$-113,979
R92.	Net Position (Deficit), Beginning of Fiscal Year	\$18,995,199
R93.	Adjustment	
R94.	Reason for Adjustment	
R95.	Net Position (Deficit), End of Fiscal Year	\$18,881,220
Net Position (Deficit)		
R96.	Net Investment in Capital Assets	1,888,972
R97.	Restricted	
R98.	Unrestricted	16,992,248
R99.	Total Net Position (Deficit)	\$18,881,220

Special District of Mark Twain Health Care District
 Special Districts Financial Transactions Report
 Statement of Net Position
 Proprietary Funds

Form has been completed.

Fiscal Year: 2018

	Enterprise	Internal Service
Assets		
Current Assets		
Cash and Investments		
R01. Unrestricted	1,859,305	
R02. Restricted		
R03. Accounts Receivable (net)	170,422	
R04. Taxes Receivable		
R05. Interest Receivable (net)		
R06. Due from Other Funds		
R07. Due from Other Governments		
R08. Inventories		
R09. Prepaid Items	16,601	
R10. Other Current Assets 1		
R11. Other Current Assets 2		
R12. Total Current Assets	\$2,046,328	\$0
Noncurrent Assets		
R13. Cash and Investments, Restricted		
R14. Investments		
R15. Loans, Notes, and Contracts Receivable		
Capital Assets		
R16. Land	1,339,564	
R17. Buildings and Improvements	4,568,729	
R18. Equipment	698,156	
R18.5 Infrastructure		
R19. Intangible Assets – Amortizable		
R20. Construction in Progress	601,422	
R21. Intangible Assets – Nonamortizable		
R22. Other Capital Assets		
R23. Less: Accumulated Depreciation/Amortization	-5,318,899	
R23.5 Net Pension Asset		
R23.6 Net OPEB Asset		
R24. Other Noncurrent Assets 1	14,840,434	
R25. Other Noncurrent Assets 2	343,194	
R26. Total Noncurrent Assets	\$17,072,600	\$0
R27. Total Assets	\$19,118,928	\$0

Deferred Outflows of Resources			
R28.	Related to Pensions		
R28.5	Related to OPEB		
R28.6	Related to Debt Refunding		
R29.	Other Deferred Outflows of Resources		
R30.	Total Deferred Outflows of Resources	\$0	\$0
R31.	Total Assets and Deferred Outflows of Resources	\$19,118,928	\$0

Liabilities

Current Liabilities			
R32.	Accounts Payable	173,266	
R33.	Contracts and Retainage Payable		
R34.	Interest Payable		
R35.	Due to Other Funds		
R36.	Due to Other Governments	47,458	
R37.	Deposits and Advances		
R38.	Accrued Compensated Absences		
R39.	Long-Term Debt, Due Within One Year	0	0
R40.	Other Long-Term Liabilities, Due Within One Year		
R41.	Other Current Liabilities 1	16,984	
R42.	Other Current Liabilities 2		
R43.	Total Current Liabilities	\$237,708	\$0

Noncurrent Liabilities			
R44.	Deposits and Advances, Net of Current Portion		
R45.	Compensated Absences, Net of Current Portion		
R46.	General Obligation Bonds		
R47.	Revenue Bonds		
R48.	Certificates of Participation		
R49.	Other Bonds		
R50.	Loans (Other Long-Term Debt)		
R51.	Notes (Other Long-Term Debt)		
R52.	Other (Other Long-Term Debt)		
R53.	Construction Financing – Federal		
R54.	Construction Financing – State		
R55.	Lease Principal		
R56.	Net Pension Liability		
R57.	Net OPEB Liability		
R58.	Other Noncurrent Liabilities 1		
R59.	Other Noncurrent Liabilities 2		
R60.	Total Noncurrent Liabilities	\$0	\$0
R61.	Total Liabilities	\$237,708	\$0

Deferred Inflows of Resources			
R62.	Related to Pensions		
R62.5	Related to OPEB		
R62.6	Related to Debt Refunding		
R63.	Other Deferred Inflows of Resources		
R64.	Total Deferred Inflows of Resources	\$0	\$0
R65.	Total Liabilities and Deferred Inflows of Resources	\$237,708	\$0
R66.	Total Net Position (Deficit)	\$18,881,220	\$0
Net Position (Deficit)			
R67.	Net Investment in Capital Assets	1,888,972	
R68.	Restricted		
R69.	Unrestricted	16,992,248	
R70.	Total Net Position (Deficit)	\$18,881,220	\$0
R71.	Total Liabilities, Deferred Inflows of Resources, and Net Position (Deficit)	\$19,118,928	\$0

Special District of Mark Twain Health Care District
 Special District Financial Transactions Report
 Footnotes

Fiscal Year: 2018		<input checked="" type="radio"/> Current Year <input type="radio"/> Prior Year
FORM DESC	FIELD NAME	FOOTNOTES
HospitalEnterpriseFund	(R22)OtherOperatingRevenues	Property Tax Increased
HospitalEnterpriseFund	(R31)PersonnelServices	Used fewer consultants
HospitalEnterpriseFund	(R35) DepreciationandAmortizationExpenses	Less depreciation
HospitalEnterpriseFund	(R36)OtherOperatingExpenses	Lower this year
HospitalEnterpriseFund	(R80)OtherNonoperatingExpenses	Interest in hospital
HospitalEnterpriseFund	(R99)TotalNetPosition(Deficit)	Matches
ProprietaryFunds	(R09)Entpr-PrepaidItems	Fewer prepaid items
ProprietaryFunds	(R20)Entpr-ConstructionInProgress	Completed more work on the clinic
ProprietaryFunds	(R24)Entpr-OtherNoncurrentAssets1	Value of the hospital decreased
ProprietaryFunds	(R25)Entpr-OtherNoncurrentAssets2	Value increased
ProprietaryFunds	(R32)Entpr-AccountsPayable	Fewer A/P this year
ProprietaryFunds	(R36)Entpr-DueToOtherGovernments	Liability paid down
ProprietaryFunds	(R41)Entpr-OtherCurrentLiabilities1	Increased payroll
ProprietaryFunds	(R56)Entpr-NetPensionLiability	There is no pension
ProprietaryFunds	(R67)Entpr- NetInvestmentinCapitalAssets	Net Investment in Capital Assets
ProprietaryFunds	(R70)Entpr-TotalNetPosition	Page won't let me add anything in this field.

Total Footnote: 16

Bank of Stockton

MARK TWAIN HEALTH CARE DISTRICT
 PO BOX 95
 SAN ANDREAS CA 95249

*Page 1

1-31-19

QUESTIONS? PLEASE CALL 209-929-1600 OR 800-941-1494

1320015660

BUSINESS STANDARD CHECKING

SUMMARY *****
 Previous Balance 12-31-18 518,220.37
 + Deposits/Credit 1 214,699.16
 - Checks/Debits 1 183,411.43
 - Service Charge .00
 Current Balance 549,508.10
 Days in Current Period 31

EFT ACTIVITY *****
 Date Tracer Description Amount
 1-31 RD TREAS 310 MISC PAY 214699.16
 MARK TWAIN HEALTH C

CHECKS PAID *****
 Serial No. Date Amount Serial No. Date Amount
 1004 1-04 183411.43

DAILY BALANCE SUMMARY *****
 Date Balance Date Balance Date Balance
 12-31 518220.37 1-04 334808.94 1-31 549508.10

OVERDRAFT CHARGES/REFUNDS SUMMARY *****
 Total Net Returned Item Fees This Cycle YTD
 Total Net Overdraft Fees .00 .00
 Total Net Fees Charged .00 .00

END OF STATEMENT

Enclosures 1



UMPQUA BANK

January 31, 2019 Page: 1 of 2

Customer Service:
1-866-486-7782

MARK TWAIN HEALTHCARE DISTRICT
INVESTMENT ACCOUNT
768 MOUNTAIN RANCH RD
SAN ANDREAS CA 95249-9707

Last statement: December 31, 2018
This statement: January 31, 2019

Get paid faster with next day funding and improve your cash flow with Umpqua Merchant Services. We have a full range of hardware and software available to fit your business needs. Visit our website to learn more about merchant services available through Umpqua Bank.

PUBLIC FUNDS MONEY MARKET

Account number		Beginning balance	\$272,187.16
Low balance	\$272,187.16	Additions/Deposits	\$80.91
Average balance	\$272,187.16	Withdrawals/Subtractions	\$0.00
Interest paid year to date	\$80.91	Ending balance	\$272,268.07
Interest earned	\$80.91		

Other Deposits/ Additions

<u>Date</u>	<u>Description</u>	<u>Additions</u>
01-31	Interest Credit	80.91
Total Other Deposits/ Additions		\$80.91

Daily Balances

<u>Date</u>	<u>Balance</u>	<u>Date</u>	<u>Balance</u>
12-31	272,187.16	01-31	272,268.07

Interest Information

Annual percentage yield earned	.35%
Interest-bearing days	31
Average balance for APY	\$272,187.16
Interest earned	\$80.91
Interest paid year to date	\$80.91
Statement period	01/01 to 01/31

MARK TWAIN HEALTHCARE DISTRICT

January 31, 2019 Page: 2 of 2

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 0 for -\$0.00



UMPQUA BANK

January 31, 2019 Page: 1 of 2

Customer Service:
1-866-486-7782

MARK TWAIN HEALTHCARE DISTRICT
768 MOUNTAIN RANCH RD
SAN ANDREAS CA 95249-9707

Last statement: December 31, 2018
This statement: January 31, 2019

Get paid faster with next day funding and improve your cash flow with Umpqua Merchant Services. We have a full range of hardware and software available to fit your business needs. Visit our website to learn more about merchant services available through Umpqua Bank.

PUBLIC FUNDS ANALYZED CHECKING

Account number		Beginning balance	\$272,573.04
Low balance	\$272,573.04	Deposits/Additions	\$97,264.32
Average balance	\$293,217.70	Withdrawals/Subtractions	\$0.00
Interest earned	\$0.00	Ending balance	\$369,837.36

ACH and Electronic Deposits/Additions

<u>Date</u>	<u>Description</u>	<u>Additions</u>
01-03	ACH Credit Resource Connect	750.00
01-22	ACH Credit Dignity Health Ap Payment	57,968.90
01-31	ACH Credit Dignity Health Ap Payment	38,545.42
Total ACH and Electronic Deposits/Additions		\$97,264.32

Daily Balances

<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>	<u>Date</u>	<u>Amount</u>
12-31	272,573.04	01-22	331,291.94	01-31	369,837.36
01-03	273,323.04				

Overdraft Fee Summary

	Total For This Period	Total Year-to-Date
Total Overdraft Fees	\$0.00	\$0.00
Total Returned Item Fees	\$0.00	\$0.00

MARK TWAIN HEALTHCARE DISTRICT

January 31, 2019 Page: 2 of 2

Checks

(* Skip in check sequence, R-Check has been returned, + Electronified check))

Total Checks paid: 0 for **-\$0.00**

Mark Twain Health Care District
P. O. Box 95
San Andreas CA 95249

Date 1/31/19
Enclosures

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Public Interest Checking		Number of Enclosures	63
Account Number		Statement Dates	1/01/19 thru 1/31/19
Previous Balance	48,914.33	Days in the Statement Period	31
5 Deposits/Credits	724,342.62	Average Ledger	108,676.26
71 Checks/Debits	672,973.25	Average Collected	108,676.26
Service Charge	.00	Interest Earned	23.08
Interest Paid	23.08	Annual Percentage Yield Earned	0.25%
Current Balance	100,306.78	2019 Interest Paid	23.08

Deposits and Additions

Date	Description	Amount
1/04	Trsf from Mark Twain HCD MMA Confirmation number	50,000.00
1/04	Remote Capture Deposit	3,515.38
1/10	Trsf from Mark Twain HCD MMA Confirmation number	75,000.00
1/16	Remote Capture Deposit	481.42
1/23	Remote Capture Deposit	595,345.82
1/31	Interest Deposit	23.08

Checks and Withdrawals

Date	Description	Amount
1/02	QUICKBOOKS INTUIT PAYROLL S 19/01/02 TRACE#-	5,312.07-
1/09	EDD EFTPMT EMPLOYMENT DEVEL 19/01/09 TRACE#-	649.00-
1/09	USATAXPYMT IRS 19/01/09 TRACE#-	1,830.58-
1/15	EDD EFTPMT EMPLOYMENT DEVEL 19/01/15 TRACE#-	1,186.08-

Public Interest Checking

(Continued)

Checks and Withdrawals

Date	Description	Amount
1/15	USATAXPYMT IRS TRACE#- 19/01/15	4,216.20-
1/16	PAYMENT VISA TRACE#- 19/01/16	1,057.25-
1/18	QUICKBOOKS INTUIT PAYROLL S TRACE#- 19/01/18	6,904.46-
1/24	Transf to Mark Twain HCD MMA Confirmation number	500,000.00-
1/25	EDD EFTPMT EMPLOYMENT DEVEL TRACE#- 19/01/25	835.97-
1/25	USATAXPYMT IRS TRACE#- 19/01/25	2,619.90-
1/30	CHK ORDER HARLAND CLARKE TRACE#- 19/01/30	264.40-

Checks in Serial Number Order

Date	Check No	Amount	Date	Check No	Amount
1/07	15015	1,250.00	1/07	15111	12,000.00
1/03	15041*	5,925.00	1/18	15112	15,240.86
1/17	15045*	56.68	1/03	15113	1,976.51
1/17	15088*	139.64	1/04	15115*	12.87
1/09	15089	252.23	1/07	15116	9.64
1/25	15098*	16,016.89	1/07	15117	1,012.15
1/07	15099	25.00	1/08	15118	200.00
1/08	15101*	383.84	1/14	15119	3,700.00
1/03	15102	100.00	1/09	15120	221.87
1/04	15103	179.85	1/23	15121	929.27
1/11	15104	1,743.24	1/24	15122	170.40
1/08	15105	100.00	1/10	15123	40.72
1/07	15106	100.00	1/09	15124	19,331.89
1/09	15107	100.00	1/07	15125	235.26
1/03	15108	100.00	1/08	15126	239.39
1/02	15109	600.05	1/09	15127	112.30
1/03	15110	83.17	1/14	15128	2,160.00

* Denotes missing check numbers

Public Interest Checking

(Continued)

Checks in Serial Number Order

Date	Check No	Amount	Date	Check No	Amount
1/14	15129	5,126.00	1/18	15143	722.65
1/11	15130	160.50	1/18	15144	19,628.84
1/09	15131	387.00	1/22	15145	384.00
1/18	15132	525.78	1/24	15146	270.00
1/31	15133	124.00	1/29	15147	17,033.08
1/22	15134	6,053.95	1/23	15148	1,233.30
1/23	15135	1,652.75	1/23	15149	4.64
1/22	15136	420.73	1/23	15150	37.35
1/18	15137	438.88	1/23	15151	1,465.50
1/18	15138	696.16	1/23	15152	1,556.10
1/22	15139	107.44	1/22	15153	1,720.00
1/22	15140	467.62	1/30	15163*	190.00
1/18	15142*	614.48	1/30	15168*	2,327.87

* Denotes missing check numbers

Daily Balance Information

Date	Balance	Date	Balance
1/01	48,914.33	1/10	124,659.32
1/02	43,002.21	1/11	122,755.58
1/03	34,817.53	1/14	111,769.58
1/04	88,140.19	1/15	106,367.30
1/07	73,508.14	1/16	105,791.47
1/08	72,584.91	1/17	105,595.15
1/09	49,700.04	1/18	60,823.04
		1/22	51,669.30
		1/23	640,136.21
		1/24	139,695.81
		1/25	120,223.05
		1/29	103,189.97
		1/30	100,407.70
		1/31	100,306.78

Interest Rate Summary

Date	Rate
12/31	0.250000%

We're launching a new website in October! Online account access will not be affected. New features will include security tips and more! Email feedback@fivestarbanc.com with any questions.

Mark Twain Health Care District
P. O. Box 95
San Andreas CA 95249

Date 1/31/19
Enclosures

Page 1

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Public Money Market		Number of Enclosures	0
Account Number		Statement Dates	1/01/19 thru 1/31/19
Previous Balance	331,919.06	Days in the Statement Period	31
1 Deposits/Credits	500,000.00	Average Ledger	362,564.22
2 Checks/Debits	125,000.00	Average Collected	362,564.22
Service Charge	.00	Interest Earned	673.63
Interest Paid	673.63	Annual Percentage Yield Earned	2.21%
Current Balance	707,592.69	2019 Interest Paid	673.63

Deposits and Additions

Date	Description	Amount
1/24	Trsf from Mark Twain HCD Chk Confirmation number 124190013	500,000.00
1/31	Interest Deposit	673.63

Checks and Withdrawals

Date	Description	Amount
1/04	Transf to Mark Twain HCD Chk Confirmation number	50,000.00-
1/10	Transf to Mark Twain HCD Chk Confirmation number	75,000.00-

Daily Balance Information

Date	Balance	Date	Balance	Date	Balance
1/01	331,919.06	1/10	206,919.06	1/31	707,592.69
1/04	281,919.06	1/24	706,919.06		

Interest Rate Summary

Date	Rate
12/31	2.063000%
1/22	2.291000%

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**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 January 31, 2019)
Item Type: Action
Submitted By: Rick Wood, Accountant
Presented By: Rick Wood, Accountant

BACKGROUND:

The DRAFT January 31, 2019 financial statements are attached. This presentation provides a comparison against the three previously completed years, the previous month, and a Year-to-Date comparison to the 2018/2019 budget.

- Seven months into the current fiscal year, with the exception of the items related to the revenues from the new lease, the District appears on track with the Budget.
- An item not currently on the P&L, the “Minority Interest” for January was very positive. Interest from operations to the District was \$481,553.50 and interest from investments to the District was \$57,400.
- Like the revenue section, expenses are tracking well compared to Budget.
- One new item this month is the expenses associated with the Valley Springs Clinic.
- The Balance Sheet shows a strong cash position, and the expected growing debt related to the new clinic.
- We’re still working on an “Investment” page with additional information related to interest earnings (stay tuned ☺).

Mark Twain Healthcare District

BALANCE SHEET As of January 31, 2019

	TOTAL	
	AS OF JAN 31, 2019	AS OF JAN 31, 2018 (PY)
ASSETS		
Current Assets		
Bank Accounts		
100.30 Umpqua Bank Checking	402,975.04	632,237.83
100.40 Money Market - Umpqua	272,268.07	568,583.19
100.50 Stockton Bank of	853,392.36	
100.60 Five Star Bank	62,464.23	
100.70 Five Star Bank - MMA	707,592.69	
100.80 Five Star Bank - Valley Springs Checking	16,329.28	
Total Bank Accounts	\$2,315,021.67	\$1,200,821.02
Accounts Receivable		
1200 Accounts Receivable	-254,268.20	117,272.39
Total Accounts Receivable	\$ -254,268.20	\$117,272.39
Other Current Assets		
101.00 Umpqua Investments	719,994.54	707,031.91
115.05 Due From Calaveras County	-16,676.82	33,293.95
115.10 Due from MTSJHC	1,618.26	0.00
130.00 Prepaid Expenses		
130.20 Prepaid Malpractice	6,644.61	5,043.61
130.30 Other Prepaid Expenses	0.00	2,711.82
Total 130.00 Prepaid Expenses	6,644.61	7,755.43
1499 Undeposited Funds	3,873.22	0.00
Total Other Current Assets	\$715,453.81	\$748,081.29
Total Current Assets	\$2,776,207.28	\$2,066,174.70
Fixed Assets		
150.00 Land and Land Improvements		
150.10 Land	1,189,256.50	1,189,256.50
150.20 Land Improvements	150,307.79	150,307.79
Total 150.00 Land and Land Improvements	1,339,564.29	1,339,564.29
151.00 Buildings and Improvements		
151.10 Building	2,123,677.81	2,123,677.81
151.20 Building Improvements	2,276,955.79	2,276,955.79
151.30 Building Service Equipment	168,095.20	168,095.20
Total 151.00 Buildings and Improvements	4,568,728.80	4,568,728.80
152 CIP		
152.1 CIP Consulting Services	4,646.25	
152.10 Fixed Equipment	698,156.25	698,156.25
152.92 CIP - VS Clinic Land Costs	1,078,203.49	364,037.95
160.00 Accumulated Depreciation	-5,332,453.00	-5,309,231.00
Total Fixed Assets	\$3,190,228.16	\$1,661,256.29
Other Assets		

	TOTAL	
	AS OF JAN 31, 2019	AS OF JAN 31, 2018 (PY)
170.00 Minority Interest in MTMC	14,510,261.00	14,795,076.50
180.00 Bond Issue Costs		
180.10 Bond Issue Costs	141,088.00	141,088.00
180.20 Accumulated Amortization	-141,088.00	-141,088.00
Total 180.00 Bond Issue Costs	0.00	0.00
180.30 Intangible Assets	0.00	0.00
180.50 Land Lease Legal Fees	28,081.11	28,081.11
180.55 Accumulated Amortization-LLLF	-26,688.11	-25,560.11
180.60 Capitalized Lease Negotiations	378,050.49	289,967.91
Total 180.30 Intangible Assets	379,443.49	292,488.91
Total Other Assets	\$14,889,704.49	\$15,087,565.41
TOTAL ASSETS	\$20,856,139.93	\$18,814,996.40
LIABILITIES AND EQUITY		
Liabilities		
Current Liabilities		
Accounts Payable		
2000 Accounts Payable	16,289.11	0.00
Total Accounts Payable	\$16,289.11	\$0.00
Other Current Liabilities		
200.00 Accts Payable & Accrued Expenses		
200.10 Other Accounts Payable	5,692.34	-20.00
200.40 Accrued Utilities	36,989.93	33,793.70
Total 200.00 Accts Payable & Accrued Expenses	42,682.27	33,773.70
210.00 Deide Security Deposit	2,275.00	2,275.00
211.00 Valley Springs Security Deposit	1,000.00	1,000.00
220.10 Due to MTSJH - Rental Clearing	29,002.15	60,640.99
226 Deferred Rental Revenue	38,393.35	38,289.91
24000 Payroll Liabilities	5,893.81	10,591.01
Total Other Current Liabilities	\$119,246.58	\$146,570.61
Total Current Liabilities	\$135,535.69	\$146,570.61
Long-Term Liabilities		
250.00 Notes Payable - Long Term		
250.10 USDA Loan - VS Clinic	1,754,844.49	0.00
Total 250.00 Notes Payable - Long Term	1,754,844.49	0.00
Total Long-Term Liabilities	\$1,754,844.49	\$0.00
Total Liabilities	\$1,890,380.18	\$146,570.61
Equity		
290.00 Fund Balance	648,149.41	648,149.41
291.00 PY - Minority Interest MTSJH	19,720,638.00	19,720,638.00
3000 Opening Bal Equity	0.03	0.03
3900 Retained Earnings	-1,485,827.71	-1,373,588.30
3901 CY - Minority Interest MTSJH	-149,672.00	
Net Income	232,472.02	-326,773.35
Total Equity	\$18,965,759.75	\$18,668,425.79
TOTAL LIABILITIES AND EQUITY	\$20,856,139.93	\$18,814,996.40

Mark Twain Health Care District
Profit & Loss
Through January 31, 2019

Revenues	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Actual 31-Jan	Year-to-date 2018/2019	Budget 2018/2019	Actual vs Budget
District Taxes	905,711	935,421	999,443	82,667	579,031	992,000	58.37%
Rental Revenue	319,089	319,039	313,039	26,587	186,106	728,633	25.54%
Land Rental Revenue	5,777	5,777	5,296	481	3,851	5,777	66.67%
MOB Rental Revenue	214,814	217,159	219,794	18,794	134,625	227,181	59.26%
Lease Interest Income	3,698	1,982	2,428	0	0	397,712	0.00%
Intrest and Other Income	2,696	4,423	5,045	8,386	13,390	120,000	11.16%
Total Revenue	1,451,785	1,483,801	1,545,045	136,915	917,004	2,471,303	37.11%
Expenses	Actual 2015/2016	Actual 2016/2017	Actual 2017/2018	Actual 18-Dec	Year-to-date 2018	Budget 2018/2019	Actual vs Budget
Salaries, wages				16,506	118,139	220,000	53.70%
Payroll Expense	33,587	68,794	235,531	1,648	4,028	16,184	24.89%
Benefits			663			5,300	0.00%
Insurance	14,889	16,578	17,043	1,250	12,401	20,000	62.00%
Legal Fees	44,309	15,195	20,179		11,052	60,000	18.42%
Audit	10,790	13,945	18,090		13,635	11,500	118.57%
Operational Consulting	262,634	392,908	332,287		29,348	60,000	48.91%
Accounting Services	805	1,304	1,141	2,433	44,672	70,000	63.82%
Community Education & Marketing	11,949	10,895	5,488	1,720	1720	20,000	8.60%
Medical office rent	215,243	220,659	226,237	19,332	135,323	233,024	58.07%
Depreciation and amortization	85,769	35,556	26,582	2,032	14,212	36,045	39.43%
Valley Springs Rental		11,198	57,593	654	1,654	5,000	33.08%
Board Stipends				500	1500	6,000	25.00%
Dues & Subscriptions	12,343	12,554	14,731	50	11,865	19,000	62.45%
Outside Training/Conferences	2,906	1,920	3,030	0	9,821	15,000	65.48%
Travel, Meals & Lodging	7,983	6,758	17,363	187	3,678	15,000	24.52%
Office Supplies & Expense	1,365	4,310	19,685	539	11,129	30,000	37.10%
Other Misc Expenses	10,958	65,595	28,745	190	3,310	5,000	66.21%
Utilities	559,265	387,974	0	1,786	6,159	675,000	0.91%
Grants & Sponsorships	154,969	74,159	47,413	9,268	58,407	635,000	9.20%
Valley Springs Clinic				8,459	8,459	50,000	16.92%
Debt Service						88,772	0.00%
Total Expenses	1,429,764	1,340,302	1,071,801	66,555	500,512	2,295,825	21.80%
Excess of revenues over expenses	22,021	143,499	473,244	70,360	416,492	175,478	237.35%

Mark Twain Healthcare District

JOURNAL

January 2019

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
01/04/2019	Journal Entry	11434		Refund over payment from Placer Title Company Check # 555-268076	100.60	100.60 Five Star Bank	\$10.00	
				Refund over payment from Placer Title Company Check # 555-268076	570.20	570.20 Interest and Other Income:Other Miscellaneous Income		\$10.00
							\$10.00	\$10.00
01/31/2019	Journal Entry	11432		Oct Rental pymt from DH/MTMC	100.30	100.30 Umpqua Bank Checking	\$38,545.42	
				Oct Rental pymt from DH/MTMC	550.10	550.10 Rental Revenue		\$23,200.00
				Oct Rental pymt from DH/MTMC	550.30	550.30 MOB Rental Revenue		\$15,345.42
							\$38,545.42	\$38,545.42
01/31/2019	Journal Entry	11433		Loan Draw #5	100.50	100.50 Stockton Bank of	\$214,699.16	
				Loan Draw #5	250.10	250.10 Notes Payable - Long Term:USDA Loan - VS Clinic		\$214,699.16
							\$214,699.16	\$214,699.16
01/31/2019	Journal Entry	11435		Payroll Tax Expense	66000	66000 Payroll Expenses	\$732.73	
				Direct Deposit Fee	66000	66000 Payroll Expenses	\$5.25	
				Total Wages	65000	65000 Salaries and Benefits	\$7,056.09	
				EDD/IRS	24000	24000 Payroll Liabilities		\$2,482.00
				Net Pay	100.60	100.60 Five Star Bank		\$5,312.07
				EDD/IRS	24000	24000 Payroll Liabilities	\$1,830.58	
				EDD/IRS	100.60	100.60 Five Star Bank		\$1,830.58
				EDD/IRS	24000	24000 Payroll Liabilities	\$649.00	
				Net Pay	100.60	100.60 Five Star Bank		\$649.00
				Payroll Tax Expense	66000	66000 Payroll Expenses	\$904.87	
				Direct Deposit Fee	66000	66000 Payroll Expenses	\$5.25	
				Total Wages	65000	65000 Salaries and Benefits	\$9,450.21	
				EDD/IRS	24000	24000 Payroll Liabilities		\$3,455.87
				Net Pay	100.60	100.60 Five Star Bank		\$6,904.46
				EDD/IRS	24000	24000 Payroll Liabilities	\$4,216.20	
				EDD/IRS	100.60	100.60 Five Star Bank		\$4,216.20
				EDD/IRS	24000	24000 Payroll Liabilities	\$1,186.08	
				EDD/IRS	100.60	100.60 Five Star Bank		\$1,186.08
				EDD/IRS	24000	24000 Payroll Liabilities	\$2,619.90	
				EDD/IRS	100.60	100.60 Five Star Bank		\$2,619.90
				EDD/IRS	24000	24000 Payroll Liabilities	\$835.97	
				EDD/IRS	100.60	100.60 Five Star Bank		\$835.97
							\$29,492.13	\$29,492.13
01/31/2019	Journal Entry	11436		To accrue 1 month property tax per budget	115.05	115.05 Due From Calaveras County	\$82,667.00	
				To accrue 1 month property tax per budget	560.10	560.10 District Tax Revenue		\$82,667.00
					220.10	220.10 Due to MTSJH - Rental Clearing	\$2,636.57	
					550.10	550.10 Rental Revenue		\$2,636.57

DATE	TRANSACTION TYPE	NUM	NAME	MEMO/DESCRIPTION	ACCOUNT #	ACCOUNT	DEBIT	CREDIT
				depreciate 1 month	735.72	735.72 Depreciation & Amortization:D & A - Buildings	\$1,938.00	
				depreciate 1 month	160.00	160.00 Accumulated Depreciation		\$1,938.00
				amortize 1 mo	710.81	710.81 Insurance:Insurance - D & O	\$1,250.00	
				amortize 1 mo	130.20	130.20 Prepaid Expenses:Prepaid Malpractice		\$1,250.00
				amortize 1 mo	735.75	735.75 Depreciation & Amortization:Amortization of Intangible	\$94.00	
				amortize 1 mo	180.55	180.55 Intangible Assets:Accumulated Amortization-LLLF		\$94.00
				Dec 2018 Rent - Resource Connection	550.10	550.10 Rental Revenue		\$750.00
				Dec 2018 Rent - Resource Connection	100.30	100.30 Umpqua Bank Checking	\$750.00	
							\$89,335.57	\$89,335.57
01/31/2019	Journal Entry	11438		Dec minority interest ops	750.03	750.03 Minority Interest MTSJ Ops		\$481,553.50
				Dec minority interest ops	750.04	750.04 Minority Interest MTSJ Invest		\$57,400.00
				Dec minority interest ops	3901	3901 CY - Minority Interest MTSJH	\$538,953.50	
							\$538,953.50	\$538,953.50
01/31/2019	Journal Entry	11439		New Set up Fee for Athena Health	840.92	840.92 New Valley Springs Clinic:IT/EMR- New Valley Springs Clinic	\$3,675.00	
				New Set up Fee for Athena Health	100.80	100.80 Five Star Bank - Valley Springs Checking		\$3,675.00
							\$3,675.00	\$3,675.00
TOTAL							\$914,710.78	\$914,710.78

Mark Twain Healthcare District


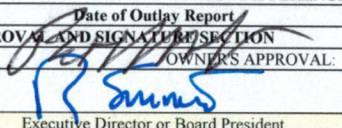
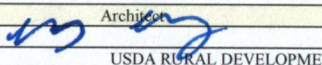
BILL PAYMENT LIST

January 2019

DATE	NUM	VENDOR	AMOUNT
100.50 Stockton Bank of			
01/02/2019	001004	Diede Construction, Inc.	-183,411.43
Total for 100.50 Stockton Bank of			\$ -183,411.43
100.60 Five Star Bank			
01/04/2019	15131	Archer Norris	-387.00
01/04/2019	15130	Outlet Tek	-160.50
01/04/2019	15129	Condor Earth Technologies, Inc.	-5,126.00
01/04/2019	15128	Cheryl Duncan Consulting	-2,160.00
01/04/2019	15127	PG&E 46578486352 VS Clinic # 10	-112.30
01/04/2019	15126	PG&E 46995152991 VS Clinic # 9	-239.39
01/04/2019	15125	Kirk Stout	-235.26
01/04/2019	15124	Arnaudo Bros., L.P.	-19,331.89
01/04/2019	15123	PG&E 11152462708 SOMO	-40.72
01/04/2019	15118	Streamline	-200.00
01/04/2019	15119	Calaveras County Water District	-3,700.00
01/04/2019	15120	PG&E 39918320076 Cancer	-221.87
01/10/2019	15121	AT&T OneNet	-929.27
01/10/2019	15122	City of Angels	-170.40
01/10/2019	15132	PG&E 2306121143-1 ortho	-525.78
01/10/2019	15133	MTMC Nutritional Services	-124.00
01/10/2019	15134	Aspen Street Architects	-6,053.95
01/10/2019	15135	Condor Earth Technologies, Inc.	-1,652.75
01/10/2019	15136	J.S. West	-420.73
01/10/2019	15137	PG&E 74021406306 SAFMC	-438.88
01/10/2019	15138	Suburban Propane-Ortho	-696.16
01/10/2019	15139	Tribble and Ayala	-107.44
01/10/2019	15140	Calaveras Telephone	-467.62
01/10/2019	15141	Umpqua Bank	0.00
01/10/2019	15142	PG&E 71068388090 Pain Mgmt	-614.48
01/10/2019	15143	PG&E 89195984003 Cancer/Infusion	-722.65
01/10/2019	15144	CPPA Plant Maint	-19,628.84
01/10/2019	15145	Sindelar Plumbing	-384.00
01/15/2019	ACH 2	Umpqua Bank	-1,057.25
01/15/2019	15146	Kirk Stout	-270.00
01/15/2019	15147	PG&E 42630399709 Hospital	-17,033.08
01/15/2019	15148	Campora Propane	-1,233.30
01/15/2019	15149	AT&T 457-7	-4.64
01/15/2019	15150	AT&T 0518795579001	-37.35
01/15/2019	15151	Condor Earth Technologies, Inc.	-1,465.50
01/15/2019	15152	AT&T 754-9362	-1,556.10
01/15/2019	15153	Calaveras First	-1,720.00
01/24/2019	15154	Calaveras County Public Works	-328.87
01/24/2019	15155	Gold Country Regional Chapter	-25.00
01/24/2019	15156	Mobile Modular	-383.84

DATE	NUM	VENDOR	AMOUNT
01/24/2019	15157	Suburban Propane-Ortho	-65.00
01/24/2019	15158	Cal.net-Motherlode	-14.53
01/24/2019	15159	Calaveras County Water District	-194.90
01/24/2019	15160	California Special District Assn	-25.00
01/24/2019	15161	Donna Koplen	-2,148.12
01/24/2019	15162	Mosbaugh Properties-Arnold	-1,078.98
01/24/2019	15163	Your Type	-190.00
01/29/2019	15164	AT&T 795-2997749	-33.63
01/29/2019	15165	Suburban Propane-Ortho	-505.33
01/29/2019	15166	Calaveras County Water District	-124.19
01/29/2019	15167	Calaveras Public Utility District	-1,330.85
01/29/2019	15168	Your Type	-2,327.87
01/29/2019	15169	Murphys Senior Center	-8,750.00
01/30/2019	15170	Hicks, Gary	-4,646.25
01/30/2019	15171	Condor Earth Technologies, Inc.	-1,442.25
01/30/2019	15172	Best Best & Krieger, LLP	-7,436.00
01/30/2019	15173	Talibah Al-Rafiq	-136.40
01/30/2019	15174	Ann Radford	-100.00
01/30/2019	15175	Debbie Sellick	-100.00
01/30/2019	15176	Lin Reed	-100.00
01/30/2019	15177	Susan Atkinson	-100.00
01/30/2019	15178	Talibah Al-Rafiq	-100.00
01/31/2019	15179	Debbie Sellick	-51.04
01/31/2019	15180	Van Lieshout, Patrick	-12,000.00
01/30/2019	ACH 3	Harland Clarke	-264.40
Total for 100.60 Five Star Bank			\$ -133,231.55

OUT LAY REPORT AND REQUEST FOR REIMBURSEMENT

Draw Request Number:	Mark Twain Health Care District			Construction of New Health Clinic				
	#6	Initial Budget	Current Budget	Previous Paid to Date	#6		Paid to Date	Balance Remaining
Misc. Soft Costs								
Administrative/Legal	530,075.00	530,075.00	524,893.74	13,581.40	538,475.14	(8,400.14)	-1.58%	
Financing/Cost of issuance	325,000.00	275,000.00	233,124.25		233,124.25	41,875.75	15.23%	
Land Acquisition	890,000.00	890,000.00	890,000.00		890,000.00	-	0.00%	
Furniture Fixtures/Equipment	350,000.00	350,000.00	-		-	350,000.00	100.00%	
Structured cabling/IT	250,000.00	250,000.00	-		-	250,000.00	100.00%	
			-		-			
			-		-			
			-		-			
			-		-			
Architectural design/other architectural			-		-			
Architect/Engineer fees	433,600.00	480,665.00	428,711.59	6,053.95	434,765.54	45,899.46	9.55%	
Other architectural and engineering fees			-		-			
			-		-			
3rd party project management	157,725.00	269,820.00	178,118.52	12,383.84	190,502.36	79,317.64	29.40%	
Monument sign		30,000.00	-		-	30,000.00	100.00%	
Construction w/ sales tax			-		-			
			-		-			
			-		-			
			-		-			
Construction Contract	3,587,575.00	5,555,000.00	316,727.11	317,624.86	634,351.97	4,920,648.03	88.58%	
sidewalks	25,000.00				-			
Contingency	713,837.00	634,895.00			-	634,895.00	100.00%	
					-			
Contingency as a Percent of Total	20.00%	11.00%						
Total	7,262,812.00	9,265,455.00	2,571,575.21	349,644.05	2,921,219.26	6,344,235.74	68.47%	
PROJECT FUNDING BREAKDOWN								
Mark Twain Health Care District (applicant)	1,062,812.00	1,205,455.00	1,205,455.00		1,205,455.00	-	0.00%	
Mark Twain Health Care District (applicant)	600,000.00	600,000.00	-		-	600,000.00	100.00%	
USDA Loan, Series A	5,600,000.00	6,782,000.00	1,720,844.49	349,644.05	1,720,844.49	5,061,155.51	74.63%	
USDA Subsequent Loan, Series B		678,000.00	34,000.00		34,000.00	644,000.00	94.99%	
					-			
Total	7,262,812.00	9,265,455.00	2,960,299.49	349,644.05	2,960,299.49	6,305,155.51	68.05%	
FUNDS - DIFFERENCE								
Date of Outlay Report	1/31/2019							
APPROVAL AND SIGNATURE SECTION								
OWNERS APPROVAL:								
	1/31/19							
Executive Director or Board President	DATE							
OWNER CERTIFICATION: I certify that to the best of my knowledge and belief the billed costs or disbursements are in accordance with the terms of the project and that the reimbursement represents the Federal share due which has not been previously requested and that an inspection has been performed and all work is in accordance with the terms of the award.								
ENGINEER/ARCHITECT APPROVAL:								
	1-31-19							
Architect	DATE							
USDA RURAL DEVELOPMENT CONCURRENCE:								
Notes: Invoices will be approved by the borrower and their engineer, as appropriate, and submitted to the processing office for concurrence. The review and acceptance of project costs, including construction pay estimates, by USDA Rural Development does not attest to the correctness of the amounts, the quantities shown or that the work has been performed under the terms of the agreements or contracts.								
Tonja Galentine								
DATE								

Reserve Policy:

Draft – All New

1. Purpose:

The Mark Twain Health Care District (the District) shall maintain reserve funds from existing unrestricted funds as designated by the District's Reserve Policy. The Reserve Policy is modeled after the California Special Districts Association: **Special District Reserve Guidelines**, 2nd edition. This policy establishes the procedure and level of reserve funding to achieve the following specific goals:

- a) Fund replacement and major repairs for the District's physical assets.
- b) Fund regular replacement of computer/technology hardware and software.
- c) Fund designated conservation projects/programs or other special uses not otherwise funded by grants or requiring additional monetary support;
- d) Fund capital improvements
- e) Maintain minimal operational sustainability in periods of economic uncertainty.
- f) Fund long term Debt and contract obligations for 2-3 years ongoing

The District shall account for reserves as required by Governmental Accounting Standards Board Statement No. 54, which distinguishes reserves as among these classes: non-spendable, restricted, committed, assigned and unassigned. The reserves stated by this policy, unless otherwise required by law, contract, or District policy shall be deemed "assigned" reserves.

2. Policy:

Use of District Reserves is limited to available "Unrestricted" Funds (not obligated by law, contract or agreement), including donations, interest earned, fees for service or other non-grant earnings. All special use funds will be designated by formal action of the Board of Directors. ~~The following reserves reflect common purposes of many Districts for cash reserves; the listed purposes and reserve amounts should be tailored to the needs of our District.~~

- a) Technology Reserve Fund:
Technology Reserves will accumulate from existing unrestricted funds. The minimum target maximum amount of Technology Reserves will be [\$1,000,000].
- b) Valley Springs Health & Wellness Center; Operational Reserve Fund:
Designated Project/Special Use Reserves will accumulate from existing unrestricted funds with a minimum target amount of not to exceed [\$2,200,000]. The reserve amount will be determined on each annual review and be based on the projected and historical expenses of the Center. This fund will provide for 180 days of operational expenses.
- c) Lease and Contract Reserve Fund:
Financial obligations related to long term leases and contracts that exceed more than one year and are ongoing will be reserved. Examples of this would be the utility payment obligations in the MTMC lease.

- d) Capital Improvement Reserve Fund:
Capital Improvements Reserve will accumulate from existing unrestricted funds with a minimum target amount of not to exceed \$12,000,000. Designated Capital Improvement Funds may be used to cover major facility improvements (construction, installation of new doors or windows, replacing doors and windows, roof replacement, HVAC replacement, alarm system installation, parking lot and outside lighting improvements, etc.).
- e) Loan Reserve Fund: Any long-term loans (greater than 5 years) will have a debt service reserve fund that will encompass three years of debt payments on an ongoing basis. This fund will have a minimum target amount maximum of \$1,300,000.

3. Using Reserve Funds:

- A) Technology Reserve:
Technology Reserves will be used to purchase hardware and software in support of District operations, with the intent of maintaining modern technology for employees and patients. This fund can also be used for technology dependent equipment such as radiology or electrocardiography.
- B) Valley Springs Health & Wellness Center; Operational Reserve Fund can be used to support operations at the center, including all line items listed on the Valley Springs Health & Wellness Center operations budget.
- C) Lease and Contract Reserve Fund can be used to meet lease and contract long term obligations, such as MTMC utility payments.
- D) Capital Improvements Reserve:
Capital Improvements Reserves shall be limited to costs related to making changes to improve or maintain capital assets, increase their useful life, or add to the value of these assets.
- E) Loan Reserve Fund: Any long-term loans (greater than 5 years) will have a debt service reserve fund that will encompass three years of debt payments on an ongoing basis. This fund is designated primarily, but not exclusively, to the USDA 30-yr construction loan.

4. Monitoring Reserve Levels:

The Executive Director or CEO, in collaboration with the District Accountant or CFO, shall perform a reserve status analysis annually, to be provided to the Board of Directors for annual deliberation/approval of Budget and Reserve Funds.

Additional information may be provided to the Board of Directors upon the occurrence of the following events:

- a) When a major change in conditions threatens the reserve, levels established by this policy or calls into question the effectiveness of this policy;
- b) Upon Executive Director/CEO and/or Board request.

Reference: Special District Reserve Guidelines, California Special Districts Association, 2nd edition