



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

Finance Committee Meeting
Wed. April 10, 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:

- Special Finance Committee Meeting Minutes for March 19, 2019:

This Institution is an Equal Opportunity Provider and Employer

Agenda – April 10, 2019 MTHCD Finance Committee Meeting

6. **Chief Executive Officer's Report** Dr. Smart
- USDA (SF 271) Outlay Report (4-7- 2019):
 - Lease Closing - Update
 - Review Investment Authority - CA Govt. Code 53607 Policy No. 22: **Action**
 - Fixed Asset - Capitalization Policy No. 30: **Action**
7. **Accountant's Report: Action** Mr. Wood
- Financial Status, Trends, Long-Term Views and Cashflow:
 - March Financials Will Be Presented to The Committee:
 - Investment – Update:
8. **Treasurer's Report** Ms. Atkinson
- Budget Cycle Planning and Input:
9. **Comments and Future Agenda Items:**
10. **Next Meeting:**
- The next meeting will be May 8, 2019.
11. **Adjournment: Action**

This Institution is an Equal Opportunity Provider and Employer

Agenda – April 10, 2019 MTHCD Finance Committee Meeting



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

Special Finance Committee Meeting
Tues. March 19, 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 Treasurer Susan Atkinson at 9:00am.

2. Roll Call:

Present for roll call was Ms. Atkinson and Ms. Radford.

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:

- No Finance Committee Meeting in February:

This Institution is an Equal Opportunity Provider and Employer

Minutes – March 19, 2019 MTHCD Special Finance Committee Meeting

B. Bank and Investment Statements:

Dr. Smart: Explained the purpose for each of the bank accounts as follows;

- Bank of Stockton: Is a pass-through account for USDA to use to service the loan.
- Umpqua Bank: The original and long-standing District accounts i.e.; checking, money market and investment.
- Five-Star Bank: VS Clinic, operations and money market.
- US Bank: Required by Athena Health for billing services.
- Cal Trust: Investment account.

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

6. Accountant's Report: Action

- Financial Status, Trends, Long-Term Views and Cashflow:

Dr. Smart: Estimated USDA interest payments would be \$75k but in fact the first payment was \$16k. The next payment will be due in Sept./Oct. To service the loan in 2020 will likely be \$400k.

- February Financials Will Be Presented to The Committee:

Mr. Wood: Is nearing his review of the financials and which documents will be presented to the Committee.

- Investment – Update: Action

Mr. Wood: Handed out his narrative and stated the Balance Sheet shows a strong cash position; per Government Code 53646 it will be necessary to reaffirm (annually) who is delegated to monitor and make changes in the investments of the District and suggest that it be included on the April agenda; he will also be doing an investment spread sheet; reserve funds will be in his report and amounts will be added as appropriate and can stay at Cal Trust in short or long term options; as the Umpqua investments mature they will be moved to a higher paying position; he will also be adding a credit card report to the financials; new to the financials is the expenses for the VS H&W Center which will become its own report as it develops; he is also giving new life to the MOB Lease schedule and will include it in each pkt. he explained journal entries are in a category excluding writing a check, deposits, accounts payable/receivable i.e. they have no supporting documentation yet needs to be included for the books to balance.

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

This Institution is an Equal Opportunity Provider and Employer

7. Executive Director's Report:

- **USDA (SF 271) Outlay Report (Feb. 28, 2019):** As presented.
- **Update on MTHCD and MTMC/Dignity Lease:**

Dr. Smart: Attended a meeting along with Dignity staff at the Attorney General's Office in LA. The AG representative stated it wasn't within the AG's jurisdiction; she expressed her pleasure with the District including women's health and for the all-women Board and gave her well-wishes for the agreement. Additional documents will follow for the District' review. The lease is due to close at the end of April.

8. Treasurer's Report:

- **Update on Community Member:** Action

Dr. Smart: Made reference to the District's Policy No. 5.3 wherein a community member can be selected by the Finance Committee and then recommended to the Board for approval. He then introduced Lori Hack (CV included in pkt).

Ms. Hack: Told about her career, having a second home in Arnold, wanting to give back to her local community so has a desire to serve on the Finance Committee.

Ms. Radford moved to recommend Ms. Hack to the Board as the Finance Committee member. Ms. Atkinson provided her second and the motion passed 2-0.

- **Budget Cycle Planning and Input:**

He'll email the Committee Chairs the budget so they can begin the process with an April 15th due date for their submissions. The Committee can expect to see a draft 2019-20 budget at the May Finance Committee meeting.

9. Comments and Future Agenda Items:

Mr. Wood: CSDA distributed 18k copies of their California Special Districts (1969 – 2019) magazine. The Jan-Feb 2019 addition celebrates their 50th anniversary and includes a piece on Stay Vertical Calaveras (pg.47).

10. Next Meeting:

- The next meeting will be April 10, 2019.

11. Adjournment: Action

Ms. Radford moved to adjourn the meeting. Ms. Atkinson provided her second and the meeting was adjourned at 10:23am.

This Institution is an Equal Opportunity Provider and Employer

Minutes – March 19, 2019 MTHCD Special Finance Committee Meeting

OUT LAY REPORT AND REQUEST FOR REIMBURSEMENT



Draw Request Number:	Mark Twain Health Care District			Construction of New Health Clinic		Balance Remaining	%
	768 Mountain Ranch Road, San Andreas, CA 95249			Payment Requested			
#8	Initial Budget	Current Budget	Previous Paid to Date	#8	Paid to Date		
Misc. Soft Costs							
Administrative/Legal	530,075.00	530,075.00	538,475.14		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	434,765.54	11,549.24	446,314.78	34,350.22	7.15%
Other architectural and engineering fees			-		-		
			-		-		
3rd party project management	157,725.00	269,820.00	202,886.20	12,383.84	215,270.04	54,549.96	20.22%
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	522,864.10	839,591.21	4,715,408.79	84.89%
			-		-		
sidewalks	25,000.00				-		
			-		-		
Contingency	713,837.00	634,895.00		9,898.00	9,898.00	624,997.00	98.44%
Contingency as a Percent of Total	20.00%	11.00%					
Total	7,262,812.00	9,265,455.00	2,615,978.24	556,695.18	3,172,673.42	6,092,781.58	65.76%
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	-	115,634.84	115,634.84	484,365.16	80.73%
USDA Loan, Series A	5,600,000.00	6,782,000.00	2,158,506.14	556,695.18	2,715,201.32	4,066,798.68	59.96%
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	3,397,961.14	672,330.02	4,070,291.16	5,195,163.84	56.07%
FUNDS - DIFFERENCE							
Date of Outlay Report	4/7/2019						
APPROVAL AND SIGNATURE SECTION							
OWNER'S APPROVAL:							
Executive Director or Board President	DATE						
ENGINEER/ARCHITECT APPROVAL:							
Architect	DATE						
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.							
USDA RURAL DEVELOPMENT CONCURRENCE:							
Tonja Galentine	DATE						

Investments:

Changes are in **Yellow**

22.1 Policy

It is the policy of the Mark Twain Health Care District (“District”) to provide guidelines for the prudent investment of District funds and to maximize the efficiency of the District’s cash management. The ultimate goal is to enhance the economic status of the District consistent with the prudent protection of the District’s investments. This investment policy has been prepared in conformance with all pertinent existing laws of the State of California including California Government Code Sections 53600, *et seq.*

22.2 Scope

This policy covers all funds and investment activities of the District except for (1) the proceeds of bond issues, which are invested in accordance with provisions of their specific bond indentures, and (2) funds invested in retirement or deferred compensation plans. All funds covered by this policy are defined and accounted for in the District’s audited annual Basic Financial Statements Report. Further, any new funds created shall be covered by this policy unless specifically excluded by District management and the Board of Directors.

22.3 Prudent Investor Standard

The District operates its investment portfolio under the Prudent Investor Standard (California Government Code Section 53600.3) which states, that “when investing, reinvesting, purchasing, acquiring, exchanging, selling, or managing public funds, a trustee shall act with care, skill, prudence, and diligence under the circumstances then prevailing, including, but not limited to, the general economic conditions and the anticipated needs of the District, that a prudent person in a like capacity and familiar with those matters would use in the conduct of funds of a like character and with like aims, to safeguard the principle and maintain the liquidity needs of the District.”

This standard shall be applied in the context of managing the overall portfolio. Investment officers, acting in accordance with written procedures and this investment policy and exercising the above standard of diligence shall be relieved of personal responsibility for an individual security's credit risk or market price changes, provided deviations from expectations are reported in a timely fashion and appropriate action is taken to control adverse developments.

22.4 Investment Objectives

- A. When investing, reinvesting, purchasing, acquiring, exchanging, selling or managing the District's funds,
1. The primary objective is to safeguard the principle of the funds.
 2. The secondary objective is to meet the liquidity needs of the District.
 3. The third objective is to achieve a reasonable market rate of return on invested funds.

It is the policy of the District to invest public funds in a manner to obtain the highest yield obtainable with the maximum security while meeting the daily cash flow demands of the District as long as investments meet the criteria established by this policy for safety and liquidity and conform to all laws governing the investment of District funds.

B. Safety of Principle

Safety of principle is the foremost objective of the District. Each investment transaction shall seek to first ensure that capital losses are avoided, whether they arise from securities defaults, institution default, broker-dealer default, or erosion of market value of securities. The District shall mitigate the risk to the principle of invested funds by limiting credit and interest rate risks. Credit Risk is the risk of loss due to the failure of a security's issuer or backer. Interest Rate Risk is the risk that the market value of the District's portfolio will fall due to an increase in general interest rates.

1. Credit risk will be mitigated by:
 - a. Limiting investments to only the most creditworthy types of securities;
 - b. Prequalifying the financial institutions with which the District will do business, using a questionnaire or other screening tool (see exhibit A); and
 - c. Diversifying the investment portfolio so that the potential failure of any one issue or issuer will not place undue burden on the District.

2. Interest rate risk will be mitigated by:

- a. Structuring the District's portfolio so that securities mature to meet the District's cash requirements for ongoing obligations, thereby reducing the possible need to sell securities on the open market at a loss prior to their maturity to meet those requirements; and
- b. Investing a portion of the portfolio in shorter-term securities.

C. Liquidity

Availability of sufficient cash to pay for current expenditures shall be maintained in money market funds, local government investment pools that offer daily liquidity, repurchase agreements, or short-term securities that can easily be converted into cash because they have secondary markets. The accounting management system of the District shall be designed to accurately monitor and forecast expenditures and revenues to ensure the investment of monies to the fullest extent possible.

D. Rates of Return

Yield on investments shall be considered only after the basic requirements of safety and liquidity have been met. The investment portfolio shall be designed to attain a market average rate of return throughout economic cycles, taking into account the District's risk constraints, the composition and cash flow characteristics of the portfolio, and applicable laws.

22.5 Delegation of Authority

A. Responsibilities of the Accounting Department

As delegated on an annual basis by the Board of Directors, and in accordance with California Code Section 53607, The Accounting Department is charged with the responsibility for maintaining custody of all public funds and securities belonging to or under the control of the District, and for the deposit and investment of those funds in accordance with principles of sound treasury management and with applicable laws and ordinances.

B. Responsibilities of the Chief Financial Officer, or contracted financial services vendor

The Chief Financial Officer, or contract financial services vendor, shall perform the monthly review and reconciliation of accounting investments as well as be responsible

for the conduct of all Accounting Department functions.

C. Responsibilities of the ~~Executive Director~~ Chief Executive Officer (CEO)

The ~~Executive Director~~ CEO is responsible for directing and supervising the assigned designee and is responsible further to keep the Board of Directors fully advised as to the financial condition of the District.

D. Responsibilities of the District's Auditing Firm

The District's auditing firm's responsibilities shall include but not be limited to the examination and analysis of fiscal procedures and the examination, checking and verification of accounts and expenditures. A review of the District's investment program is a part of the responsibility described above.

E. Responsibilities of the Board of Directors

The Board of Directors shall annually review and approve the written Investment Policy. As provided in the Policy, the Directors shall receive, review, and accept quarterly investment reports, as identified in California Code Section 53646 et seq, and monthly investment reports as identified in California Code Section 53607, which may be included in the Consent Calendar of the regularly scheduled meeting of the Board of Directors, in the month following the meeting of the Finance/Investment Committee.

F. Responsibilities of the Finance/Investment Committee

There shall be a Finance Committee consisting of two (2) members of the Board of Directors and no more than two (2) citizens having experience in accounting, banking, or financial investments. No members of the Finance/Investment Committee shall profit in any way from activities of the Committee. The ~~Executive Director~~ CEO and assigned designee(s) shall serve as staff liaison to the Committee. The Committee shall meet monthly no less than quarterly to discuss the monthly quarterly investment reports, investment strategy, investment and banking procedures, as well as the anticipated cash flow projection and any other significant investment-related activities being undertaken. The Committee's meetings will be summarized in minutes, which are distributed to the Board of Directors with the monthly quarterly investment report. In the event that a monthly Finance Committee meeting is not held, the Accounting Department will prepare an investment report and send it to the full Board of Directors.

22.6 Ethics and Conflicts of Interest

Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. Employees and

Supersedes (Last Date) 5/27/2015

MTHCD Board Policy No. 22

Board Approved Oct. 24, 2018 (To Finance for Review 4-10-2019)

investment officers shall disclose any material financial interest in financial institutions that conduct business with this District, and they shall further disclose any large personal financial / investment positions that could be related to the performance of the District's portfolio.

22.7 Authorized Financial Dealers and Institutions

- A. The ~~Executive Director~~ **CEO** will establish and maintain a list of the financial institutions and broker / dealers authorized to provide investment and depository services to the District. The District shall initially send a copy of its current Investment Policy to all financial institutions and broker / dealers approved to do business with the District. Receipt of the Investment Policy including confirmation that it has been received and reviewed by the person (s) handling the District's account, shall be acknowledged in writing within thirty (30) days. The District's investment status shall be reported to the Board at least annually by participating investment institutions.

1. Depositories

In selecting depositories, the creditworthiness of institutions shall be considered, and the ~~Executive Director~~ **CEO** shall conduct a comprehensive review of prospective depositories' credit characteristics and financial history as part of the application process.

2. Brokers and Dealers

To become a broker or dealer qualified to do business with the District, a firm must respond to the District's "Broker Dealer Questionnaire" and submit related documents relative to eligibility. Required documents include a current audited financial statement, proof of state registration, proof of FINRA registration, and a certification that the firm has received and reviewed the District's Investment Policy and agrees to offer the District only those securities that are authorized by the Investment Policy. The ~~Executive Director~~ **CEO** may establish any additional criteria deemed appropriate to evaluate and approve any financial services provider.

If a third-party investment advisor is authorized to conduct investment transactions on the District's behalf, the investment advisor may use its own list of approved broker/dealers and financial institutions. The investment advisor's approved list must be made available to the District upon request.

22.8 Diversification and Risk

The District recognizes that investment risks can result from issuer defaults, market price changes, or various technical complications leading to temporary illiquidity. To minimize the District's exposure to these types of risk, the portfolio should be diversified among several types of institutions, instruments, and maturities. The ~~Executive Director~~ **CEO** with the Finance Committee shall minimize default risk by prudently selecting only instruments and institutions, which at the time of placement have been evaluated for their financial viability and compliance with this policy. No individual investment transaction shall be undertaken that jeopardizes the total capital position of the overall portfolio.

22.9 Performance Standards

The investment portfolio will be managed in accordance with the standards established within this Investment Policy and should obtain a market rate of return throughout budgetary and economic cycles, taking into account the District's investment risk constraints, cash flow needs, and maturities of the investments. The basis to determine whether market yields are being achieved shall be the total return of the portfolio. The Bank of America Merrill Lynch 1-5 Year U.S. Government/Corporate AAA-A Index is the benchmark that will be compared to the portfolio's sector composition, maturity structure, current investment strategy, and total return. The Finance Committee will periodically review the District's portfolio performance against the benchmark.

22.10 Reporting

The District has adopted California Government Code **53607 and** 53646 et seq to define the District's reporting responsibilities.

Fixed Asset Capitalization: Draft – All New

1. Policy:

The scope of this policy defines the parameters of items that can be included as capital purchases and recorded as assets.

2. Purpose:

This policy defines Mark Twain Health Care District requirements for the capitalization of assets.

3. Definitions:

Capitalization is defined as the process of recording the purchase of a fixed asset or the collection of costs related to an internally produced project as an asset. Examples of capital expenditures include the purchase of land, buildings, machinery, office equipment, leasehold improvements and vehicles. An example of an internally produced project is internally developed software or a construction project.

4. Principally Affected Departments:

Primarily, Finance Committee and Accounting Departments.

5. Procedures:

A. Effective _____(date) all assets with a useful life of greater than two years and falling into one of the following categories shall be capitalized.

- An individual item with a cost greater than \$2,500 (including personal computers).
- Items purchased in bulk with an individual cost exceeding \$2,500,

B. When replacement parts are purchased, or repairs and maintenance are made to an asset for a cost of \$2,500 or more, a decision must be made about capitalizing or expensing the cost.

- If the cost was incurred to restore or maintain the original useful life of the asset, then the cost should be expensed.
- If the cost was incurred to extend the asset’s useful life, increase capacity, or improve the efficiency or safety of the property, then the cost would be added to the carrying amount of the related asset and the existing useful life should be extended in accordance with the cost incurred.

C. If the asset has component parts that must be replaced at regular intervals, those parts may be recorded as separate assets because their useful lives are different than the useful life of the asset as a whole. When those parts are replaced, the original component may be written off (and a loss on disposition is recorded, if needed) and a new asset may be recorded for the cost of the replacement part.

D. The cost basis of furniture and equipment assets will include all charges relating to the purchase of the asset including the purchase price, freight charges, sales taxes and installation, if applicable.

E. Leasehold improvements including painting are to be capitalized if they relate to the occupancy of a new office or major renovation of an existing office. Expenditures incurred in connection with maintaining an existing facility in good working order should be expensed as a repair.

F. The cost of buildings should include all expenditures related directly to their acquisition or construction. These costs include materials, labor and overhead incurred during construction and fees, such as attorneys, architects and building permits.

G. The cost of building should also include the amount of retention payable to construction contractors, if applicable. In most construction labor and material contracts, the contractor will request payment each month for labor and materials supplied during that month. However, the contractor will receive payment for only 90 percent or 95 percent of those labor and materials supplied. The remaining 5 percent or 10 percent will not be paid monthly but will be “retained” until the entire project is completed. Retention is usually set up in the construction contract to ensure prompt and thorough completion of the project. Retention will motivate tradesmen working for the contractors to return to the project to complete small unprofitable punch-list items in order to complete the project successfully. Retention provides the owner and general contractor with money to correct defective work if a sub-contractor abandons the project, and provides funds to pay the mechanics lien claims of unpaid suppliers, etc. Retention and retainage are terms both used for the same concept.

H. Start-up costs are to be expensed as incurred (excluding those costs associated with getting fixed assets into a condition whereby they can be placed into service).

I. During construction or development of a capital project. There may be certain costs incurred that should not be capitalized to an asset. Examples of the costs that should not be capitalized as apart of the cost of the asset are as follows;

- General and administrative costs and overhead costs should be charged to expense as incurred. Such costs include rent, depreciation, and other occupancy costs associated with the physical space occupied by employees, and all costs (including payroll and payroll benefit-related costs) of support functions, which may include executive management, corporate accounting, acquisitions, purchasing, corporate legal, office management and administration, marketing, human resources and information systems.
- Costs related to training (learning) in any manner or at any time (e.g., IT system or application) should be charged to expense. Time spent training (learning), even if the tools are “on-the-job”, cannot be considered a future economic benefit (i.e., a

capitalized asset) since the Mark Twain Health Care District has no control over the length of time an employee will stay with the District.

J. The cost of the asset should not be reduced by any amount for salvage value. Typically, salvage values will be nominal or offset by the cost of removing the assets (since the salvage value will not be realized without incurring costs of removal) and, thus, can be ignored.

Mark Twain Healthcare District

BILL PAYMENT LIST

March 2019

DATE	NUM	VENDOR	AMOUNT
100.60 Five Star Bank			
03/05/2019	15229	Outlet Tek	-120.00
03/05/2019	15230	Expedito Systems	-15,410.83
03/05/2019	15231	Suburban Propane-Ortho	-666.77
03/05/2019	15232	Calaveras Public Utility District	-1,314.92
03/05/2019	15233	City of Angels	-170.40
03/05/2019	15234	PG&E 46578486352 VS Clinic # 10	-120.09
03/05/2019	15235	PG&E 46995152991 VS Clinic # 9	-241.64
03/05/2019	15236	California Special District Assn	-1,665.48
03/05/2019	15237	J.S. West	-781.48
03/05/2019	15238	Arnaudo Bros., L.P.	-19,331.89
03/05/2019	15239	Calaveras Telephone	-467.42
03/05/2019	15213	Dr. Randall Smart	-52.20
03/05/2019	15240	Helen Foraker Advertising	-247.50
03/05/2019	15241	The Valley Springs News	-26.00
03/05/2019	15242	Streamline	-200.00
03/12/2019	15243	MTMC Nutritional Services	-248.00
03/12/2019	15244	Cheryl Duncan Consulting	-3,847.50
03/12/2019	15245	Streamline	-200.00
03/12/2019	15246	AT&T 248 134-7000	-37.35
03/12/2019	15247	AT&T 457-7	-4.64
03/12/2019	15248	AT&T OneNet	-1,076.42
03/12/2019	15249	AT&T 754-9362	-892.80
03/12/2019	15251	Ebbetts Pass Gas Services	-35.10
03/12/2019	15252	PG&E 74021406306 SAFMC	-466.96
03/12/2019	15253	PG&E 39918320076 Cancer	-313.36
03/12/2019	15254	PG&E 71068388090 Pain Mgmt	-695.37
03/12/2019	15255	PG&E 11152462708 SOMO	-10,806.66
03/12/2019	15256	Suburban Propane-Ortho	-306.34
03/12/2019	15257	Calaveras Power Agency	-19,636.50
03/12/2019	15258	PG&E 2306121143-1 ortho	-546.15
03/12/2019	15259	PG&E 42630399709 Hospital	-14,346.87
03/12/2019	15260	Tribble and Ayala	-109.02
03/12/2019	15261	PG&E 89195984003 Cancer/Infusion	-710.23
03/13/2019	15262	J.M. Keckler Medical Sales, Inc.	-61,395.31
03/12/2019	ACH 4	Umpqua Bank	-1,239.82
03/20/2019	15263	Aspen Street Architects	-11,549.24
03/20/2019	15264	Best Best & Krieger, LLP	-15,663.90
03/20/2019	15265	Susan Atkinson	-151.38
03/20/2019	15266	Campora Propane	-341.89
03/27/2019	15267	San Andreas Sanitary District	-15,240.86
03/27/2019	15268	The Valley Springs News	-40.00
03/27/2019	15269	De Lage Landen Public Finance LLC	-38,825.70
03/27/2019	15270	Suburban Propane-Ortho	-361.77

DATE	NUM	VENDOR	AMOUNT
03/27/2019	15271	Mobile Modular	-383.84
03/27/2019	15272	Ebbetts Pass Gas Services	-1,407.83
03/27/2019	15273	Gateway Press	-25.74
03/27/2019	15274	Ann Radford	-100.00
03/27/2019	15275	Debbie Sellick	-100.00
03/27/2019	15276	Lin Reed	-100.00
03/27/2019	15277	Susan Atkinson	-100.00
03/27/2019	15278	Talibah Al-Rafiq	-100.00
03/27/2019	15279	Debbie Sellick	-76.56
Total for 100.60 Five Star Bank			\$ -242,299.73